

PORTFOLIO GLOSSARY

Term	Meaning
Accrual Accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated Depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Administered Items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
AEIFRS	Australian Equivalents to International Financial Reporting Standards which were issued by the Australian Accounting Standards Board in July 2004.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Acts of Parliament, which provide appropriation for the Government's activities during a specific financial year. Three appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The Parliamentary Departments have their own appropriation Bills.

Term	Meaning
Appropriation Bill (No. 1)	This Bill proposes spending from the Consolidated Revenue Fund for the ordinary annual services of Government. Once the Bill is passed by Parliament and given royal assent, it becomes the Appropriation Act (No. 1).
Appropriation Bill (No. 2)	This Bill proposes spending from the Consolidated Revenue Fund for purposes other than the ordinary annual services of Government. Under existing arrangements between the two Houses of Parliament (the 'Compact'), this Bill includes appropriation funding of administered expenses for new outcomes, payments to the state and territory governments, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No. 1). Once the Bill is passed by Parliament and given royal assent, it becomes the Appropriation Act (No. 2).
Appropriation Bills (Nos 3 and 4)	If an amount provided in Appropriation Acts (Nos. 1 or 2) is not enough to meet approved expenditure to be paid in a financial year, supplementary appropriation may be sought in Appropriation Bills (No. 3 or 4). Once these Bills are passed by Parliament and given royal assent, they become the Appropriation Acts (Nos 3 and 4). However, they are also commonly referred to as the Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average Staffing Level (ASL)	ASL is the average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.

Term	Meaning
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
<i>Commonwealth Authorities and Companies Act 1997 (CAC Act)</i>	<p>The CAC Act sets out the financial management, accountability and audit obligations on Commonwealth statutory authorities and companies in which the Commonwealth has at least a direct controlling interest. In particular, the CAC Act provides:</p> <ul style="list-style-type: none"> • the reporting and audit obligations for directors of authorities • standards of conduct for officers of authorities • requirements for ensuring that wholly-owned Commonwealth companies keep Ministers and Parliament informed of their activities. <p>The CAC Act provides for the making of Regulations and Orders. These subsidiary pieces of legislation provide more detail about matters addressed in the CAC Act.</p>
Cross Portfolio Budget Measure	A Budget measure which affects programs administered in a number of portfolios.
Departmental Items	Assets, liabilities, revenues and expenses that are controlled by the agency to produce outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.

Term	Meaning
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Effectiveness Indicators	Indicators to assess the degree of success in achieving outcomes. As outcomes are generally long-term in nature, effectiveness indicators often relate to intermediate outcomes (shorter-term impacts) below the planned outcomes specified.
Efficiency Indicators	Measures the adequacy of an agency's management of its outputs (and where applicable, administered items). Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency.
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
Estimates	Estimates are an agency's expected revenues, expenses, assets, liabilities and cash flows. They are prepared for each output in the Budget, in consultation with the Department of Finance and Deregulation. (See also Forward Estimates and Additional Estimates).
Expenses	Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items such as salary payments as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future.

Term	Meaning
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction. Australian Government entities will move to this method incrementally by 30 June 2006 for valuing most infrastructure, plant and equipment.
<i>Financial Management and Accountability Act 1997</i> (FMA Act)	The principal legislation governing the proper use and management of public money and public property, and other Commonwealth resources. FMA Regulations and FMA Orders are made pursuant to the FMA Act.
Forward Estimates	The financial statement estimate for the three outyears after the budget year.
Grants	Non-reciprocal transfers of economic resources, where the payer agency does not receive approximately equal value in return.
Groups	See Output Groups.
Intermediate outcomes	More specific medium-term impacts (e.g. trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. (See also Outcomes).
Key Performance Indicators	Qualitative and quantitative measures of an output which provide a guide on performance where direct causal links are not obvious and changes in performance are difficult to measure directly.
Measure	Decision by the Cabinet or Ministers that has been finalised since the 2006–07 Budget which has a financial impact in the Budget or forward years.

Term	Meaning
Mid Year Economic and Fiscal Outlook (MYEFO)	The Mid Year Economic and Fiscal Outlook provides an update of the Government's budget estimates by examining expenses and revenues year to date, as well as provisions for new decisions that have been taken since the Budget. It occurs around the middle of the financial year. Major updates such as the Mid Year Economic and Fiscal Outlook, coincide with the availability of revised economic parameters.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Output Groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of Government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Performance Information	Evidence about performance that is collected and used systematically. Evidence may relate to appropriateness, effectiveness and efficiency. It may be about outcomes, factors that affect outcomes, and what can be done to improve them.
Price	One of the three key efficiency indicators. The amount the Government or the community pays for the delivery of agreed outputs.

Term	Meaning
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between user's expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include: the size of an output; count or volume measures; how many or how much.
Receipts	The total or gross amount received by the Commonwealth. Each receipt item is either revenue, an offset within outlays, or financing transactions. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Senate Legislation Committee	The Senate Legislation Committee is a body of Senators that examines the use of Government funding. Its purpose is to question Government officials about the estimates and activities of their respective agencies.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (<i>Financial Management and Accountability Act 1997</i> (FMA Act) ss.20 and 21). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s.20 FMA Act) or through an Act of Parliament (referred to in s.21 of the FMA Act).

Term	Meaning
Special Appropriations (including Standing Appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>
Specific Purpose Payments (SPPs)	<p>Commonwealth payments to the States are divided into General Purpose Payments (GPPs) and Specific Purpose Payments (SPPs). The term payments is used because the amounts referred to are gross transfers, not net, which would include repayments of advances to the state and territory governments. Most SPPs are conditional on policy objectives set by the Commonwealth or the achievement of national policy objectives agreed between the Commonwealth and state and territory governments.</p>

ABBREVIATIONS

AAO	Administrative Arrangement Orders
AAS	Australian Accounting Standards
AASB	Australian Accounting Standards Board
ABA	Aboriginals Benefit Account
AEIFRS	Australian Equivalent of International Financial Reporting Standards
AGD	Attorney-General's Department
AGDRP	Australian Government Disaster Recovery Payment
AGIE	Australian Government Indigenous Expenditure
AHL	Aboriginal Hostels Limited
ALRA	<i>Aboriginal Land Rights (Northern Territory) Act 1976</i>
ARIA	Australian Remote Indigenous Accommodation
ASD	Autism Spectrum Disorders
ATSI Act 2005	<i>Aboriginal and Torres Strait Islander Act 2005</i>
CAC Act 1997	<i>Commonwealth Authorities and Companies Act 1997</i>
CALD	Culturally and Linguistically Diverse
CATSI Act	<i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>
CDC	Commercial Development Corporation
CDEP	Community Development Employment Projects
CFC	Commonwealth Financial Counselling
CHG	Community Hostels Grant
CHIP	Community Housing and Infrastructure Program
COAG	Council of Australian Governments

CRF	Consolidated Revenue Fund
CSA	Child Support Agency
CSHA	Commonwealth State Housing Agreement
CSHC	Commonwealth Seniors Health Card
CSTDA	Commonwealth State Territory Disability Agreement
DAP	Disability Assistance Package
DEEWR	Department of Education, Employment and Workplace Relations
DSP	Disability Support Pension
EOCFW	Employer of Choice For Women
EOWA	Equal Opportunity for Women in the Workplace Agency
FaHCSIA	Department of Families, Housing, Community Services and Indigenous Affairs
FMA Act 1997	<i>Financial Management and Accountability Act 1997</i>
FRSP	Family Relationship Services Program
FTB	Family Tax Benefit
FVRAP	Family Violence Regional Activities Program
GFS	Government Financial Statements
GSR	Great Southern Rail
HEMTP	Heavy Equipment Management Training Program
HOME	Household Organisational Management Expenses advice program
IBA	Indigenous Business Australia
ICSI	Indigenous Communities Strategic Investment
ILC	Indigenous Land Corporation

IYMP	Indigenous Youth Mobility Program
LGA	Local Government Authorities
MIA	Maternity Immunisation Allowance
NAHA	National Affordable Housing Agreement
NAIDOC	National Aborigines and Islanders Day Observance Committee
NDAP	National Disability Advocacy Program
NGOs	Non-Government Organisations
NIDS	National Illicit Drugs Strategy
NTER	Northern Territory Emergency Response
NTRB	Native Title Representative Body
OfW	Office for Women
PBC	Prescribed Bodies Corporate
PB Statements	Portfolio Budget Statements
RA	Rent Assistance
RPAP	Reconnecting People Assistance Package
OSW	Office of the Status of Women
SAAP	Supported Accommodation Assistance Program
SHSP	Social Housing Subsidy Program
SIHIP	Strategic Indigenous Housing and Infrastructure Program
SPP	Special Purpose Payment
SSAT	Social Security Appeals Tribunal
TSRA	Torres Strait Regional Authority

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