

## Glossary

<b>AAO</b>	Administrative Arrangement Orders
<b>ABA</b>	Australian Broadcasting Authority
<b>ABC</b>	Australian Broadcasting Corporation
<b>ACA</b>	Australian Communications Authority
<b>AFC</b>	Australian Film Commission
<b>AFFC</b>	Australian Film Finance Corporation Pty Ltd
<b>AFM</b>	Advance to the Finance Minister
<b>AFTRS</b>	Australian Film, Television and Radio School
<b>ANMM</b>	Australian National Maritime Museum
<b>ASC</b>	Australian Sports Commission
<b>ASDA</b>	Australian Sports Drug Agency
<b>CUC</b>	Capital Use Charge
<b>DCIAB</b>	Departmental Capital Items - Adjustments and Borrowings
<b>DEH</b>	Department of Environment and Heritage
<b>DIA</b>	Departmental Items - Adjustments
<b>DITR</b>	Department of Industry, Tourism and Resources
<b>DoCITA</b>	Department of Communications, Information Technology and the Arts
<b>ELR</b>	Educational Lending Right
<b>FINANCE</b>	Department of Finance and Administration
<b>NAA</b>	National Archives of Australia
<b>NADC</b>	National Australia Day Council
<b>NGA</b>	National Gallery of Australia
<b>NIDA</b>	National Institute of Dramatic Arts
<b>NLA</b>	National Library of Australia
<b>NMA</b>	National Museum of Australia
<b>NOIE</b>	National Office for the Information Economy
<b>NPG</b>	National Portrait Gallery
<b>NSTC</b>	National Science and Technology Centre (Questacon)
<b>OPH</b>	Old Parliament House
<b>PAES</b>	Portfolio Additional Estimates Statements
<b>PBS</b>	Portfolio Budget Statements
<b>PM&amp;C</b>	Department of Prime Minister and Cabinet
<b>PMCH Act</b>	Protection of Movable Cultural Heritage Act
<b>SBS</b>	Special Broadcasting Service Corporation
<b>SITA</b>	Societe Internationale de Telecommunications Aeronautique
<b>SSA</b>	ScreenSound Australia

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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 depreciable 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. This is the Additional Estimates process.
Additional Estimates Bills or Acts	These are Appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments (Appropriations (Parliamentary Departments) Bill (No 2)). These Bills are introduced into Parliament after the Budget Bills. In 200-01, the Budget was introduced in May 1999, and the Additional Estimates Bills were introduced in November 1999.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund.
Annual Appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Capital Use Charge	The Capital Use Charge is a dividend requirement levied on Commonwealth General Government Sector agencies and authorities. The Capital Use Charge payment is based on those agencies and authorities Departmental net assets at financial year-end. Funding for the Capital Use Charge is included in agencies and authorities Departmental price of outputs appropriation.
Competitive tendering and contracting	The process by which agencies call for offers to perform a service from internal and external bodies, including the private sector and other departments and agencies, in an open and transparent competitive environment.
Contingency reserve	The contingency reserve is a provision for adjustments to outlays, which cannot be allocated to specific programmes at the time of the adjustment (for example, wage and salary

increases expected during the current year). The amount of the contingency reserve is not appropriated.

Depreciation	An expense recognised systematically for the purpose of allocating the depreciable amount of a depreciable asset over its useful life.
Deprival asset valuation	Values non-financial assets according to the current cost of their replacement. That is, non-financial assets are valued at the lowest cost of replacing the gross 'service potential' of those assets.
Effectiveness indicators	Indicators to assess the degree of success in achieving outcomes. They are likely to relate to intermediate outcomes below the planned outcomes specified at Budget level.
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services.
Grants	Are voluntary, non-repayable, unrequited transfers for the purpose of financing the operations of the recipient or meeting the cost of capital expenditure of the recipient.
Historical cost	The original cost of acquisition of an asset, including any costs associated with acquisition. Under Australian Accounting Standard 10 'Acquisition of Non Current Assets' assets need to be reported initially at acquisition (historical cost). The Commonwealth's financial reporting requirements issued under the Finance Minister's Orders require the subsequent revaluation of non current assets to their deprival value within every three years.
Measures	Policy decisions by Government with financial estimate impacts. Such proposals are normally made in the context of the annual Budget process.
Operating result	Equals revenue less expense.
Outcomes	The results, impacts or consequences of actions by the Commonwealth on the Australian community. Outcomes are the results or impacts that the Government wishes to achieve. Actual outcomes are the results or impacts actually achieved.
Output Groups	The aggregation based on homogeneity, type of product or beneficiary target group, of outputs. Aggregation 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 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 outcomes, factors that affect outcomes, and what can be done to improve them. Performance information also includes evidence about the extent to which outcomes can be attributed to an intervention.

Price	The amount the government or the community pays for the delivery of agreed outputs.
Quality	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 users' expectations and experiences.
Quantity	Size of an output. Count or volume measures. How many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services
Revenue from independent sources	Includes revenue from the sale of goods and services to other entities and profits from the sale of assets
Special Appropriations	Moneys appropriated by Parliament in an Act separate to an annual Appropriation Act, where the payment is for a specified amount. Special appropriations are not subject to Parliaments annual budget control, unlike the annual appropriations.