

**USER GUIDE  
TO THE  
PORTFOLIO BUDGET  
STATEMENTS**

# USER GUIDE

## Purpose of the Portfolio Budget Statements

The 2008-09 Portfolio Budget Statements (PBS) provide information to the Senate about the planned outcome and outputs of the Department of the Senate (the department) and the funding proposed in the appropriation bills.

A key role of the department's PBS is to facilitate the understanding of Appropriation (Parliamentary Departments) Bill (No. 1) 2008-09. The PBS are Budget Related Papers and are declared by the appropriation bills to be 'relevant documents' to the interpretation of the bills according to section 15AB of the *Acts Interpretation Act 1901*.

## STRUCTURE OF THE PORTFOLIO BUDGET STATEMENTS

The Portfolio Budget Statements (PBS) have been revised for the 2008-09 Budget. The PBS are presented in three sections, aligned in several ways to the Budget Papers as outlined below.

<b>Departmental overview</b>	
A brief overview of the department. Departmental outputs are depicted in a chart outlining the output structure.	
<b>Resources and Planned Performance</b>	
<b>Section 1: Resources</b>	<ul style="list-style-type: none"> <li>• This section includes two components: <ul style="list-style-type: none"> <li>- 1.1 Appropriations and other resources;</li> <li>- 1.2 Resource Statement.</li> </ul> </li> <li>• The intention of section one is to provide readers with an overview of the functions and responsibilities of the department, its contribution towards its outcomes for the budget year and the resources available.</li> <li>• The resource statement details the source and nature of the all resources available into a table.</li> </ul>
<b>Section 2: Outcome and Planned Performance</b>	<ul style="list-style-type: none"> <li>• The outcome resource statement provides lower level resourcing information for general users at the results level, grouped by output group rather than appropriation type as has been the case previously.</li> <li>• Details the contribution of the department's outputs to the outcome, performance information for the outcome and administered activities, and planned evaluations. Links the resources appropriated and their application to the department's outputs and to administered items.</li> </ul>
<b>Section 3: Explanatory tables and budgeted financial statements</b>	<ul style="list-style-type: none"> <li>• This section has been reworked to increase the readability of technical financial information. The section now includes: <ul style="list-style-type: none"> <li>- explanatory tables to provide supplementary information on the reconciliation between total available appropriation and outcome attribution, special account flows and Australian Government Indigenous Expenditure.</li> </ul> </li> <li>• The department's budgeted financial statements in accrual format, covering the budget year, the previous year and three out-years. It should also be noted that the property, plant, equipment and intangibles statements are no longer mandatory in the financial statements as the information provided was of little value.</li> </ul>
<b>Glossary</b>	Explains key terms.



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