



# Budget 2019-20

**Portfolio Budget Statements 2019-20**  
**Budget Related Paper No. 1.17B**

Budget Initiatives and Explanations of  
Appropriations Specified by Outcome

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## Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$'000	\$ thousands
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

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**USER GUIDE  
TO THE  
PORTFOLIO BUDGET STATEMENTS**

# USER GUIDE

The purpose of the 2019-20 Portfolio Budget Statements (PB Statements) is to inform the Senate of the proposed allocation of resources to the Department of the Senate (the department) and the funding proposed in the appropriation bills.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in the Appropriation (Parliamentary Departments) Bill (No. 1) 2019-20. In this sense the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable the Senate to understand the purpose of each outcome proposed in the Bills.

## **The Enhanced Commonwealth Performance Framework**

The following diagram outlines the key components of the enhanced Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications can be found in the introduction to Section 2: Outcomes and planned performance.

## Enhanced Commonwealth Performance Framework - key components of relevant publications

### Portfolio Budget Statements (May) *Portfolio based*

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocation of other resources to **government outcomes and programs**.

Provides links to **relevant programs** undertaken by other Commonwealth entities.

Provides high level performance information for current, ongoing programs, particularly a **forecast of performance for the current year**.

Provides **detailed** prospective performance information for proposed new budget measures that require a **new program** or **significantly change an existing program**.

### Corporate Plan (August) *Entity based*

**Primary planning document** of a Commonwealth entity.

Sets out the **purposes** of the entity, the **activities** it will undertake to achieve its purposes and the **results** it expects to achieve over a minimum four year period.

Describes the **environment** in which the entity **operates**, the **capability** it requires to undertake **activities** and a discussion of **risk**.

Explains how the entity's **performance** will be **measured** and **assessed**.



### Annual Performance Statement (October following year) *Entity based*

Included in the Commonwealth entity's Annual Report. Focuses on **recent performance**.

Reports on the **actual performance results** for the year against the **forecasts** made in the **corporate plan** and **Portfolio Budget Statements**, and provides other performance information relevant to the entity.

Provides an **analysis** of the factors that **contributed** to the **entity's performance results**.





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# **Department of the Senate**

## **Resources and planned performance**

## Section 1 Departmental overview and resources

The Department of the Senate is the secretariat to the Australian Senate. All of its functions derive from this purpose and its work is substantially driven by the requirements of the Senate and senators. The department facilitates meetings of the Senate and its committees. It succeeds when the Senate and its committees meet in accordance with their decisions, and when senators and others receive the advice and support they need to participate in those meetings.

The department's outcome is delivered under a single program, comprising services and activities in the following areas:

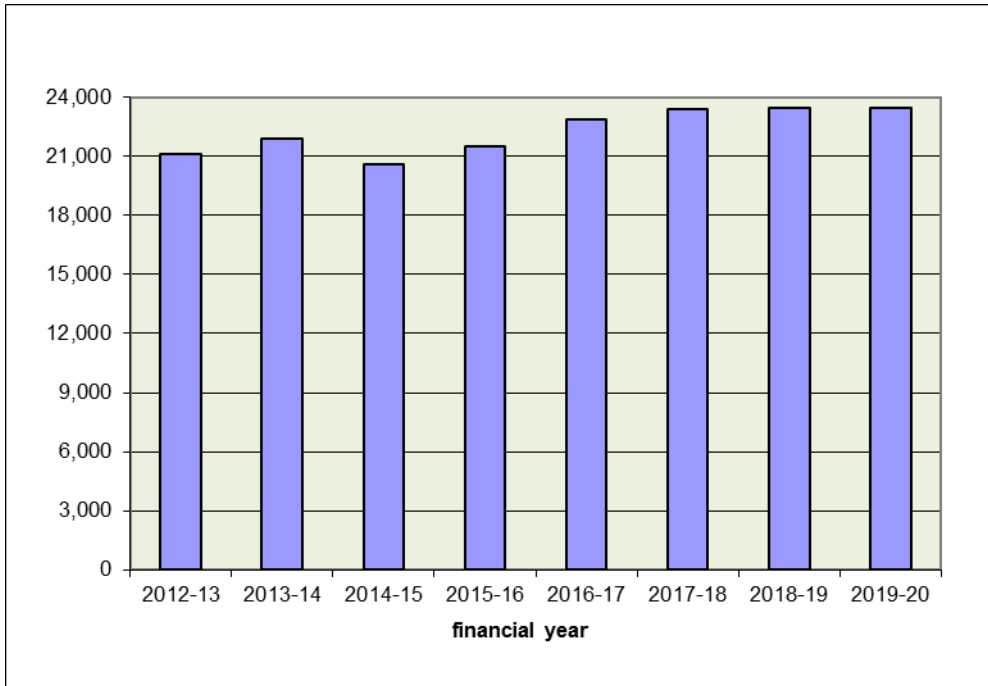
- Advice about Senate and committee proceedings
- Secretariat support for the Senate
- Secretariat support for committees
- Administrative advice and support for senators
- Public information and parliamentary education
- Capability, governance and accountability.

The department is one of the four parliamentary departments supporting the Australian Parliament. It is responsible to the Senate through the President of the Senate. Its administrative head is the Clerk of the Senate.

The total available appropriation for the department specified in Appropriation (Parliamentary Departments) Bill (No. 1) 2019-2020 is \$23.9m, comprising a departmental appropriation of \$23.5m (\$23.5m in 2018-19) and capital funding of \$0.4m (\$0.8m in 2018-19). Figure 1 shows the trend in departmental appropriations in recent years.

The department has third party access to special appropriations to drawdown funds for the payment of senators' salaries and certain allowances, superannuation, and some postage and freight expenses. The resourcing of these special appropriations is detailed in the statements prepared by the Department of Finance.

**Figure 1: Trends in departmental appropriation (\$'000)**



## 1.1 RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the department for its operations and to deliver its programs and services.

The table summarises how resources will be applied by outcome.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, while the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: Department of the Senate resource statement — Budget estimates for 2019-20 as at Budget April 2019**

	2018-19 Estimated actual \$'000	2019-20 Estimate \$'000
<b>Departmental</b>		
Annual appropriations (a)		
Prior year appropriations available	11,328	11,328
Departmental appropriation	23,463	23,452
s 74 External revenue (b)	450	450
Departmental capital budget (c)	775	401
Total departmental annual appropriations	36,016	35,631
<b>Total departmental resourcing</b>	36,016	35,631
<b>Total resourcing for Department of the Senate</b>	<b>36,016</b>	<b>35,631</b>
	2018-19	2019-20
<b>Average staffing level (number)</b>	157	157

Please note: All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

(a) Appropriation (Parliamentary Departments) Bill (No.1).

(b) Estimated external revenue receipts under section 74 of the PGPA Act.

(c) Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

**Table 1.1: Department of the Senate resource statement — Budget estimates for 2019-20 as at Budget April 2019 (cont.)**

**Third party payments from and on behalf of other entities**

	2018-19 Estimated actual \$'000	2019-20 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Department of Finance		
<i>Parliamentary Business Resources Act 2017 (s.59)</i>	21,268	21,250
<i>Parliamentary Superannuation Act 2004 (s.18)</i>	2,553	2,655
Commonwealth of Australia		
<i>Constitution Act 1901 (s.66)</i>	1,539	1,550
	25,360	25,455

## Section 2: Outcomes and planned performance

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. The performance criteria described in these Portfolio Budget Statements should be read with broader information provided in the department's corporate plan and annual performance statement – included in Annual Reports – to provide the department's complete performance story.

The most recent corporate plan for the department can be found [here](#).

The most recent annual performance statement can be found in the department's annual report which is available [here](#).

### 2.1 BUDGETED EXPENSES AND PERFORMANCE

Departmental activities contributing to the department's outcome are undertaken under a single program, 1 – Advice and support. Table 2.1 below details the performance criteria for that program and summarises how the program is delivered.

**Performance criteria**

**Table 2.1: Performance criteria for Outcome 1**

<b>Purpose</b>	<p>The department is the secretariat to the Australian Senate. All of its functions derive from this purpose and its work is substantially driven by the requirements of the Senate and senators.</p> <p>The department facilitates meetings of the Senate and its committees. It succeeds when the Senate and its committees meet in accordance with their decisions, and when senators and others receive the advice and support they need to participate in those meetings.</p>
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<ul style="list-style-type: none"><li>• <b>Outcome 1 – Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties.</b></li></ul>		
<b>Program 1 – Advice and support</b> – Secretariat support for the Senate and its committees, and advice and support to enable senators and others to participate in their meetings.		
<b>Delivery</b>	The department’s outcome is delivered under a single program, comprising services and activities in the following areas: <ul style="list-style-type: none"><li>• Advice about Senate and committee proceedings</li><li>• Secretariat support for the Senate</li><li>• Secretariat support for committees</li><li>• Administrative advice and support for senators</li><li>• Public information and parliamentary education</li><li>• Capability, governance and accountability.</li></ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2018-19	<p>Senators (and others) have the advice and support they require to participate in meetings of the Senate and its committees.</p> <p>The department’s activities enable the Senate and its committees to meet in accordance with their decisions.</p> <p>Senators are satisfied with the administrative advice and support they receive from the department.</p> <p>Public information and parliamentary education programs are current and accessible to target audiences.</p>	<p>Secretariat support is provided for all meetings.</p> <p>Advice and support are consistently sound and timely.</p> <p>All known governance and accountability obligations to the Senate and under statute are met.</p> <p>Relevant public information is made available as soon as possible following activity and planned education programs are provided.</p> <p><i>All targets are expected to be met.</i></p>

<ul style="list-style-type: none"> <li>• <b>Outcome 1 - Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties.</b></li> </ul>		
<b>Program 1 - Advice and support</b> - Secretariat support for the Senate and its committees, and advice and support to enable senators and others to participate in their meetings.		
2019-20	<p>Senators (and others) have the advice and support they require to participate in meetings of the Senate and its committees.</p> <p>The department's activities enable the Senate and its committees to meet in accordance with their decisions.</p> <p>Senators are satisfied with the administrative advice and support they receive from the department.</p> <p>Public information about the work and role of the Senate and its committees and parliamentary education programs are current and accessible to all.</p>	<p>Secretariat support is provided for all meetings.</p> <p>Advice and support are consistently sound and timely.</p> <p>All identified accountability obligations to the Senate are met.</p> <p>Relevant public information is made available as soon as possible following activity and planned education programs are provided.</p>
2020-21 and beyond	As for 2019-20	As for 2019-20

## Budgeted expenses

This table shows how much the department intends to spend (on an accrual basis) on achieving the outcome, through its single program.

**Table 2.2: Budgeted expenses for Outcome 1**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>Outcome 1: Department of the Senate</b>					
Departmental expenses					
Departmental appropriations	23,463	23,452	23,615	23,776	23,938
Section 74 external revenue receipts (a)	450	450	450	450	450
Expenses not requiring appropriation in the Budget year (b)	175	176	177	180	183
<b>Departmental total</b>	<b>24,088</b>	<b>24,078</b>	<b>24,242</b>	<b>24,406</b>	<b>24,571</b>
<b>Total expenses for Outcome 1</b>	<b>24,088</b>	<b>24,078</b>	<b>24,242</b>	<b>24,406</b>	<b>24,571</b>

	2018-19	2019-20
<b>Average staffing level (number)</b>	<b>157</b>	<b>157</b>

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses.

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as priorities change.

## Section 3: Budgeted financial statements

This section presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the 2019-20 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Explanatory notes and analysis of budgeted financial statements**

The department continues to sustain the increased demand in support for Senate committee and legislative activity seen in recent years. The department expects to be able to meet these demands within existing resources in the current (2018-19) and budget (2019-20) years. However, if the level of activity continues or increases, the department will seek additional resources over the forward estimates to ensure the requirements of the Senate and senators can be met.

During the 2017-18 financial year the department transferred the majority of heritage furniture assets to the Department of Parliamentary Services. The reduced asset holding and the associated reduction in depreciation expense are reflected in the balance sheet and the comprehensive income statement, respectively.

### 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	20,926	21,069	21,196	21,319	21,530
Suppliers	2,987	2,833	2,869	2,907	2,858
Depreciation and amortisation	175	176	177	180	183
<b>Total expenses</b>	<b>24,088</b>	<b>24,078</b>	<b>24,242</b>	<b>24,406</b>	<b>24,571</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	450	450	450	450	450
<b>Total own-source income</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>
<b>Net (cost of)/contribution by services</b>	<b>(23,638)</b>	<b>(23,628)</b>	<b>(23,792)</b>	<b>(23,956)</b>	<b>(24,121)</b>
Revenue from government	23,463	23,452	23,615	23,776	23,938
<b>Surplus/(deficit) attributable to the Commonwealth</b>	<b>(175)</b>	<b>(176)</b>	<b>(177)</b>	<b>(180)</b>	<b>(183)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(175)</b>	<b>(176)</b>	<b>(177)</b>	<b>(180)</b>	<b>(183)</b>
<b>Total comprehensive income/(loss) attributable to the Commonwealth</b>	<b>(175)</b>	<b>(176)</b>	<b>(177)</b>	<b>(180)</b>	<b>(183)</b>

**Note: Impact of net cash appropriation arrangements**

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less depreciation/amortisation expenses previously funded through revenue appropriations	175	176	177	180	183
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(175)</b>	<b>(176)</b>	<b>(177)</b>	<b>(180)</b>	<b>(183)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2: Budgeted departmental balance sheet (as at 30 June)**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	210	210	210	210	210
Trade and other receivables	11,118	11,118	11,118	11,118	11,118
<b>Total financial assets</b>	<b>11,328</b>	<b>11,328</b>	<b>11,328</b>	<b>11,328</b>	<b>11,328</b>
<b>Non-financial assets</b>					
Property, plant and equipment	2,477	2,702	2,927	3,152	3,377
Intangibles	59	59	59	59	59
Inventories	86	86	86	86	86
Other non-financial assets	237	237	237	237	237
<b>Total non-financial assets</b>	<b>2,859</b>	<b>3,084</b>	<b>3,309</b>	<b>3,534</b>	<b>3,759</b>
<b>Total assets</b>	<b>14,187</b>	<b>14,412</b>	<b>14,637</b>	<b>14,862</b>	<b>15,087</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	227	227	227	227	227
Other payables	210	210	210	210	210
<b>Total payables</b>	<b>437</b>	<b>437</b>	<b>437</b>	<b>437</b>	<b>437</b>
<b>Provisions</b>					
Employee provisions	6,325	6,325	6,325	6,325	6,325
<b>Total provisions</b>	<b>6,325</b>	<b>6,325</b>	<b>6,325</b>	<b>6,325</b>	<b>6,325</b>
<b>Total liabilities</b>	<b>6,762</b>	<b>6,762</b>	<b>6,762</b>	<b>6,762</b>	<b>6,762</b>
<b>Net assets</b>	<b>7,425</b>	<b>7,650</b>	<b>7,875</b>	<b>8,100</b>	<b>8,325</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	2,514	2,915	3,317	3,722	4,130
Reserves	11,347	11,347	11,347	11,347	11,347
Retained surplus (accumulated deficit)	(6,436)	(6,612)	(6,789)	(6,969)	(7,152)
<b>Total parent entity interest</b>	<b>7,425</b>	<b>7,650</b>	<b>7,875</b>	<b>8,100</b>	<b>8,325</b>
<b>Total equity</b>	<b>7,425</b>	<b>7,650</b>	<b>7,875</b>	<b>8,100</b>	<b>8,325</b>

Prepared on Australian Accounting Standards basis.

\* 'Equity' is the residual interest in assets after deduction of liabilities.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2019-20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>					
Balance carried forward from previous period	(6,436)	11,347	-	2,514	7,425
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	-	-	-	-	-
<b>Comprehensive income</b>					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(176)	-	-	-	(176)
<b>Total comprehensive income</b>	(176)	-	-	-	(176)
of which:					
Attributable to the Commonwealth	(176)	-	-	-	(176)
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Departmental capital budget (DCB)	-	-	-	401	401
<b>Sub-total transactions with owners</b>	-	-	-	401	401
<b>Estimated closing balance as at 30 June 2020</b>	(6,612)	11,347	-	2,915	7,650
<b>Closing balance attributable to the Commonwealth</b>	(6,612)	11,347	-	2,915	7,650

Prepared on Australian Accounting Standards basis.

**Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	23,463	23,452	23,615	23,776	23,938
Sale of goods and rendering of services	450	450	450	450	450
<b>Total cash received</b>	<b>23,913</b>	<b>23,902</b>	<b>24,065</b>	<b>24,226</b>	<b>24,388</b>
<b>Cash used</b>					
Employees	20,926	21,069	21,196	21,319	21,530
Suppliers	2,987	2,833	2,869	2,907	2,858
<b>Total cash used</b>	<b>23,913</b>	<b>23,902</b>	<b>24,065</b>	<b>24,226</b>	<b>24,388</b>
<b>Net cash from/(used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	775	401	402	405	408
<b>Total cash used</b>	<b>775</b>	<b>401</b>	<b>402</b>	<b>405</b>	<b>408</b>
<b>Net cash from/(used by) investing activities</b>	<b>(775)</b>	<b>(401)</b>	<b>(402)</b>	<b>(405)</b>	<b>(408)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	775	401	402	405	408
<b>Total cash received</b>	<b>775</b>	<b>401</b>	<b>402</b>	<b>405</b>	<b>408</b>
<b>Net cash from/(used by) financing activities</b>	<b>775</b>	<b>401</b>	<b>402</b>	<b>405</b>	<b>408</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	210	210	210	210	210
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>210</b>	<b>210</b>	<b>210</b>	<b>210</b>	<b>210</b>

Prepared on Australian Accounting Standards basis.



**Table 3.5: Departmental capital budget statement (for the period ended 30 June)**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget (DCB)	775	401	402	405	408
<b>Total new capital appropriations</b>	<b>775</b>	<b>401</b>	<b>402</b>	<b>405</b>	<b>408</b>
<b>Provided for:</b>					
Purchase of non-financial assets	775	401	402	405	408
<b>Total items</b>	<b>775</b>	<b>401</b>	<b>402</b>	<b>405</b>	<b>408</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	775	401	402	405	408
<b>TOTAL</b>	<b>775</b>	<b>401</b>	<b>402</b>	<b>405</b>	<b>408</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	775	401	402	405	408
<b>Total cash used to acquire assets</b>	<b>775</b>	<b>401</b>	<b>402</b>	<b>405</b>	<b>408</b>

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

## Glossary

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.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional (Parliamentary Departments) Appropriation Acts.
Annual appropriation	Appropriation Bills are introduced into Parliament and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
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.

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Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its 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.
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.
Expense	Total value of all of 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 an entity.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Measure	A new policy or savings decision of the Government with financial impacts.
Operating result	Equals revenue less expense.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
PGPA Act	Public Governance, Performance and Accountability Act 2013.
Program	Activity that delivers benefits, services or transfer payment to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Revenue	Total value of resources earned or received to cover the production of goods and services.

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Special appropriations

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.

Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.