

USER GUIDE
TO THE
PORTFOLIO BUDGET
STATEMENTS

User Guide

Purpose of the Portfolio Budget Statements

The 2011-12 Portfolio Budget Statements (PBS) provide information to the Senate about 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 department's PBS is to facilitate the understanding of Appropriation (Parliamentary Departments) Bill (No. 1) 2011-12. 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 PBS has been revised for the 2011-12 Budget. The PBS are presented in three sections, aligned in several ways to the Budget Papers as outlined below.

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| Departmental overview | |
| A brief overview of the department. | |
| Resources and Planned Performance | |
| Section 1: Resources | <ul style="list-style-type: none"> • This section includes two components: <ul style="list-style-type: none"> - 1.1 Appropriations and other resources; and - 1.2 Resource Statement. • The intention of section one is to provide readers with an overview of the functions and responsibilities of the department, its contribution towards its outcome for the budget year and the resources available. • The resource statement details the source and nature of all the resources available in a table. |
| Section 2: Outcome and Planned Performance | <ul style="list-style-type: none"> • The outcome resource statement provides lower level resourcing information for general users at the results level, grouped by office (equivalent to a sub-program). |
| Section 3: Explanatory tables and budgeted financial statements | <ul style="list-style-type: none"> • The section includes the department's budgeted financial statements in accrual format, covering the budget year, the previous year and three out-years. |
| Glossary | Explains key terms. |