



Budget 2017-18

Portfolio Budget Statements 2017-18 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nfp	not for publication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.

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Finance Officer, on (02) 6277 3897.

A copy of this document can be located on:

- the Australian Government Budget website at www.budget.gov.au, and
- the Australian Parliament House website at www.aph.gov.au.

**USER GUIDE
TO THE
PORTFOLIO BUDGET STATEMENTS**

USER GUIDE

The purpose of the 2017-18 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) 2017-18. 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.

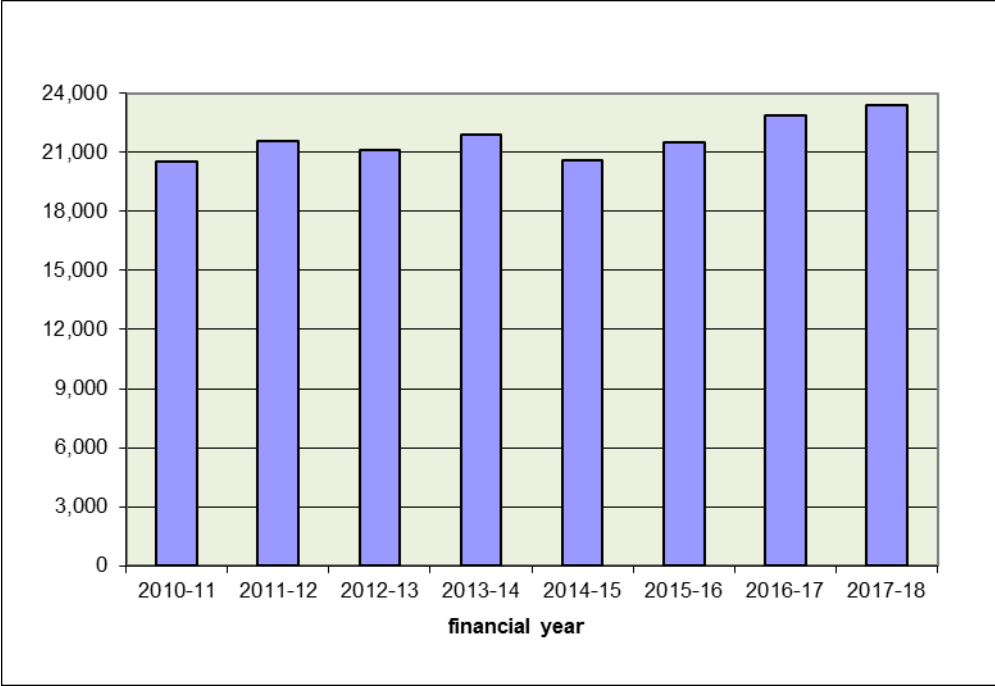
The department is one of the four parliamentary departments supporting the Australian Parliament. It is responsible to the Senate through the President of the Senate. Its administrative head is the Clerk of the Senate.

The total available appropriation for the department specified in Appropriation (Parliamentary Departments) Bill (No. 1) 2017-2018 is \$24.3m, comprising a departmental appropriation of \$23.4m (\$22.9m in 2016-17) and capital funding of \$0.9m (\$0.9m in 2016-17). Figure 1 shows the trend in departmental appropriations in recent years.

The department received one-off supplementation of \$3.0m in 2016-17, enabling the department to support continuing high levels of demand for its services arising from decisions of the Senate, particularly in the area of committee activity. From 2017-18 departmental appropriation includes an increase of \$3.7m, enabling the department to provide ongoing resources to support continuing elevated levels of committee and legislative activity.

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 relevant departments, namely the Department of Finance and the Australian Public Service Commission.

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 2017-18 as at Budget May 2017

	2016-17 Estimated actual \$'000	2017-18 Estimate \$'000
Departmental		
Annual appropriations (a)		
Prior year appropriations available	9,923	9,948
Departmental appropriation	22,864	23,387
s 74 retained revenue receipts (b)	450	450
Departmental capital budget (c)	894	914
Total departmental annual appropriations	34,131	34,699
Total departmental resourcing	34,131	34,699
Total resourcing for Department of the Senate	34,131	34,699
	2016-17	2017-18
Average staffing level (number)	162	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) 2017-18.

(b) Estimated retained 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'.

The average staffing level of 162 for 2016-17 is the number published in last year's portfolio budget statements. The actual figure expected for 2016-17 is 158.

Table 1.1: Department of the Senate resource statement — Budget estimates for 2017-18 as at Budget May 2017 (cont.)

Third party payments from and on behalf of other entities

	2016-17 Estimated actual \$'000	2017-18 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Department of Finance		
<i>Parliamentary Entitlements Act 1990 (s.11)</i>	200	200
<i>Parliamentary Superannuation Act 2004 (s.8)</i>	2,351	2,588
<i>Commonwealth of Australia</i>		
<i>Constitution Act 1901 (s.66)</i>	1,865	1,857
Australian Public Service Commission		
<i>Remuneration Tribunal Act 1973 (s.7)</i>	20,058	20,359
	24,474	25,004

1.2 BUDGET MEASURES

Budget measures in Part 1 relating to the department are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2017-18 Budget measures

Part 1: Measures announced since the 2016-17 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures						
Department of the Senate - additional funding	1					
Departmental expenses		-	3,754	3,734	3,734	3,755
Total		-	3,754	3,734	3,734	3,755
Total expense measures						
Departmental		-	3,754	3,734	3,734	3,755
Total		-	3,754	3,734	3,734	3,755

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Part 2: Other measures not previously reported in a portfolio statement

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expenses measures						
Whole of government saving - superannuation	1					
Departmental expenses		-	(1)	(1)	(1)	(1)
Total		-	(1)	(1)	(1)	(1)
Total expense measures						
Departmental		-	(1)	(1)	(1)	(1)
Total		-	(1)	(1)	(1)	(1)

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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 FOR OUTCOME 1

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

Purpose	<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"> • Outcome 1 - Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties 		
<p>Program 1 - Advice and support - Secretariat support for the Senate and its committees, and advice and support to enable senators and others to participate in their meetings.</p>		
Delivery	<p>The department's outcome is delivered under a single program, comprising services and activities in the following areas:</p> <ul style="list-style-type: none"> • 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. 	
Performance information		
Year	Performance criteria	Targets
2016-17 – Forecast against criteria and targets in previous Portfolio Budget Statements and Corporate Plan	<p>The department's activities enable the Senate and its committees to meet in accordance with their decisions.</p> <p>Senators (and others) have the advice and support they require to participate in meetings of the Senate and its committees.</p> <p>Satisfaction of senators with administrative advice and support within departmental responsibilities.</p>	<p>Secretariat support provided for all meetings.</p> <p><i>Expected result:</i></p> <ul style="list-style-type: none"> • 48 sitting days. • At least 300 public hearings. • Private meetings as required. <p>Advice and support are consistently sound and timely.</p> <p><i>Expected result: All requests for advice and support have been met within relevant timeframes and to a high standard, and to the satisfaction of senators as evidenced through formal (e.g targeted surveys) and informal feedback.</i></p>

<p>• Outcome 1 - Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties</p>		
<p>Program 1 - Advice and support - Secretariat support for the Senate and its committees, and advice and support to enable senators and others to participate in their meetings.</p>		
		<p>All known governance and accountability obligations to the Senate and under statute are met.</p> <p><i>Expected result: all obligations met.</i></p>
2017-18	<p>The department's activities enable the Senate and its committees to meet in accordance with their decisions.</p> <p>Senators (and others) have the advice and support they require to participate in meetings of the Senate and its committees.</p> <p>Senators are satisfied with the administrative advice and support that fall within the department's responsibilities.</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>
2018-19 and beyond	As for 2017-18	As for 2017-18

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program: Department of the Senate					
Departmental expenses					
Departmental appropriations	22,864	23,387	23,440	23,452	23,569
Section 74 Retained revenue receipts (a)	450	450	450	450	450
Expenses not requiring appropriation in the Budget year (b)	538	389	400	401	401
Departmental total	23,852	24,226	24,290	24,303	24,420
Total expenses for Program 1	23,852	24,226	24,290	24,303	24,420
	2016-17	2017-18			
Average staffing level (number)	162	157			

(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.

The average staffing level of 162 for 2016-17 is the number published in last year's portfolio budget statements. The actual figure expected for 2016-17 is 158.

Section 3: Budgeted financial statements

This section presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the 2017-18 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

Since the 42nd Parliament (2007-10), there has been a significant increase in demand for the department's services, particularly in support of Senate committee activity. In recent years the department has sought to realign its resources to the level required to provide support for elevated levels of legislative and, particularly, committee activity. An additional \$1.5m in 2015-16, and \$3.0m in 2016-17 provided interim resourcing to meet this demand. The department welcomes funding of \$3.7 million per annum from 2017-18 to provide ongoing resources for this purpose.

As shown in Table 3.1 the department is expecting a breakeven result for 2016-17. This follows an operating loss of \$2.3m for the 2015-16 financial year.

The department received capital funding of \$0.4m in both 2016-17 and 2017-18 to implement a system to receive and publish digital copies of tabled documents, which will be integrated with other elements of the Parliament's website. The department has been working on a pilot for this project with the Departments of Parliamentary Services and the Prime Minister and Cabinet which will continue into 2017-18.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES					
Employee benefits	20,287	19,671	20,002	20,145	20,149
Suppliers	3,027	4,166	3,888	3,757	3,870
Depreciation and amortisation	538	389	400	401	401
Total expenses	23,852	24,226	24,290	24,303	24,420
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	450	450	450	450	450
Total own-source income	450	450	450	450	450
Net (cost of)/contribution by services	(23,402)	(23,776)	(23,840)	(23,853)	(23,970)
Revenue from Government	22,864	23,387	23,440	23,452	23,569
Surplus/(deficit) attributable to the Commonwealth	(538)	(389)	(400)	(401)	(401)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(538)	(389)	(400)	(401)	(401)
Total comprehensive income/(loss) attributable to the Commonwealth	(538)	(389)	(400)	(401)	(401)

Note: Impact of net cash appropriation arrangements

	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations	538	389	400	401	401
Total comprehensive income/(loss) - as per the statement of comprehensive income	(538)	(389)	(400)	(401)	(401)

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	160	160	160	160	160
Trade and other receivables	10,009	8,859	6,984	6,984	6,984
Total financial assets	10,169	9,019	7,144	7,144	7,144
Non-financial assets					
Property, plant and equipment	1,800	3,475	5,200	5,200	5,200
Intangibles	2,937	2,937	2,937	2,937	2,937
Inventories	57	57	57	57	57
Other non-financial assets	183	183	183	183	183
Total non-financial assets	4,977	6,652	8,377	8,377	8,377
Total assets	15,146	15,671	15,521	15,521	15,521
LIABILITIES					
Payables					
Suppliers	258	258	258	258	258
Total payables	258	258	258	258	258
Provisions					
Employee provisions	5,987	5,987	5,987	5,987	5,987
Total provisions	5,987	5,987	5,987	5,987	5,987
Total liabilities	6,245	6,245	6,245	6,245	6,245
Net assets	8,901	9,426	9,276	9,276	9,276
EQUITY*					
Parent entity interest					
Contributed equity	3,079	3,993	4,243	4,644	5,045
Reserves	11,388	11,388	11,388	11,388	11,388
Retained surplus (accumulated deficit)	(5,566)	(5,955)	(6,355)	(6,756)	(7,157)
Total parent entity interest	8,901	9,426	9,276	9,276	9,276
Total equity	8,901	9,426	9,276	9,276	9,276

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 2017-18)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2017					
Balance carried forward from previous period	(5,566)	11,388	-	3,079	8,901
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	-	-	-	-	-
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(389)	-	-	-	(389)
Total comprehensive income	(389)	-	-	-	(389)
of which:					
Attributable to the Commonwealth	(389)	-	-	-	(389)
Transactions with owners					
Contributions by owners					
Departmental capital budget (DCB)	-	-	-	914	914
Sub-total transactions with owners	-	-	-	914	914
Estimated closing balance as at 30 June 2018	(5,955)	11,388	-	3,993	9,426
Closing balance attributable to the Commonwealth	(5,955)	11,388	-	3,993	9,426

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	22,839	24,387	25,315	23,452	23,569
Sale of goods and rendering of services	450	450	450	450	450
Total cash received	23,289	24,837	25,765	23,902	24,019
Cash used					
Employees	20,287	19,671	20,002	20,145	20,149
Suppliers	3,002	4,166	3,888	3,757	3,870
Total cash used	23,289	23,837	23,890	23,902	24,019
Net cash from/(used by) operating activities	-	1,000	1,875	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	869	1,914	2,275	401	401
Total cash used	869	1,914	2,275	401	401
Net cash from/(used by) investing activities	(869)	(1,914)	(2,275)	(401)	(401)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	869	914	400	401	401
Total cash received	869	914	400	401	401
Net cash from/(used by) financing activities	869	914	400	401	401
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	160	160	160	160	160
Cash and cash equivalents at the end of the reporting period	160	160	160	160	160

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget (DCB)	894	914	400	401	401
Total new capital appropriations	894	914	400	401	401
Provided for:					
Purchase of non-financial assets	894	914	400	401	401
Total items	894	914	400	401	401
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	369	914	775	401	401
Funded internally from departmental resources (b)	500	1,000	1,500	-	-
TOTAL	869	1,914	2,275	401	401
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	869	1,914	2,275	401	401
Total cash used to acquire assets	869	1,914	2,275	401	401

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).
- (b) Includes the following sources of funding:
- current and prior year appropriations,
 - s 74 Retained revenue receipts, and
 - proceeds from the sale of assets.

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 in May 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.

Department of the Senate Budget Statements

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.

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.