



Budget

October

2022-23

PORTFOLIO BUDGET STATEMENTS 2022-23
BUDGET RELATED PAPER NO. 1.14B

DEPARTMENT OF THE SENATE

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

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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nfp	not for publication
\$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, Department of the Senate on (02) 6277 3897 or via email at senate.finance@aph.gov.au

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Statements) can be located on the Australian Government Budget website at: www.budget.gov.au.

**User guide
to the
Portfolio Budget Statements**

User guide

The purpose of the October 2022-23 *Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament 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 Appropriation (Parliamentary Departments) Bill (No. 1) 2022-23. 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 Parliament to understand the purpose of each outcome proposed in the Bills.

The Commonwealth Performance Framework

The following diagram outlines the key components of the 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.

Commonwealth Performance Framework Key components of relevant publications

Portfolio Budget Statements (October) *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

1.1 Strategic direction statement

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 and shape those meetings.

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

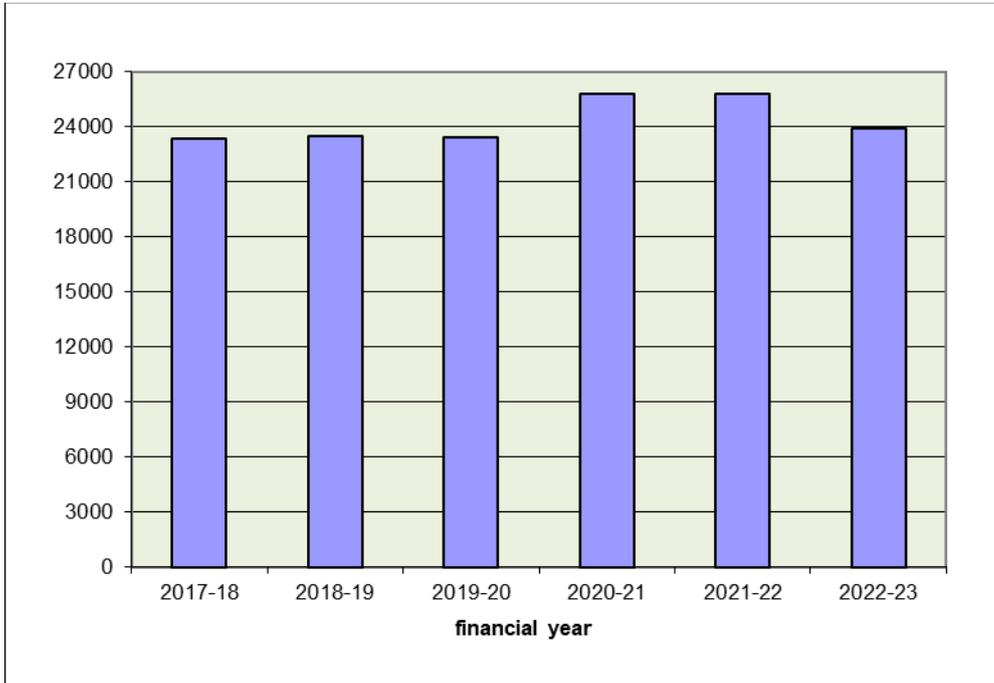
- Advice about Senate and committee proceedings
- Secretariat support for the Senate
- Secretariat support for committees
- Administrative advice and support for senators
- Public information and parliamentary education
- Sustaining capability, governance and accountability.

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) 2022-23 is \$24.2m, comprising a departmental appropriation of \$23.9m (\$25.8m in 2021-22) and capital funding of \$0.3m (\$0.2m in 2021-22). 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 programs and services.

The table summarises how resources will be applied by outcome.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst 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 2022-23 as at October Budget 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations (a)		
Prior year appropriations available	15,864	15,864
Departmental appropriation	25,811	23,937
s74 External Revenue (b)	503	450
Departmental capital budget (c)	200	265
Total departmental annual appropriations	42,378	40,516
Total departmental resourcing	42,378	40,516
Total resourcing for Department of the Senate	42,378	40,516
Average staffing level (number)	170	160
Third party payments from and on behalf of other entities		
	2021-22 Estimated actual \$'000	2022-23 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>	20,726	35,535
<i>Parliamentary Superannuation Act 2004 s 18</i>	2,726	2,957
<i>Australian Constitution s 66</i>	1,340	854
	24,792	39,346

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

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

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

(c) Departmental capital budgets (DCB) are not separately identified in Appropriation (Parliamentary Departments) Bill (No.1). Refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

Section 2: Outcomes and planned performance

The department's outcome is described below together with its related program. 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 Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. The performance measures described in Portfolio Budget Statements will be read with broader information provided in a department's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of a department's planned and actual performance.

The most recent corporate plan for the department can be found at https://www.aph.gov.au/senate/corporate_plans.

The most recent annual performance statement can be found at https://www.aph.gov.au/senate/annual_reports.

2.1 Budgeted expenses and performance

Budgeted expenses

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

Table 2.1: Budgeted expenses for Outcome 1

Outcome 1: Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties.					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
Outcome 1: Department of the Senate					
Departmental expenses					
Departmental appropriations	25,811	23,937	24,651	24,941	25,161
Section 74 External Revenue (a)	503	450	450	450	450
Expenses not requiring appropriation in the Budget year (b)	2,213	2,470	2,547	2,596	2,706
Departmental total	28,527	26,857	27,648	27,987	28,317
Total expenses for Outcome 1	28,527	26,857	27,648	27,987	28,317
	2021-22	2022-23			
Average staffing level (number)	170	160			

(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, audit fees and resources received free of charge where recognition of an expense is required.

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

Performance measures

Departmental activities contributing to the department’s outcome are undertaken under a single program, 1 – Advice and support. Table 2.2 details the performance measures for that program and provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery and how the performance will be measured for these activities.

Table 2.2: Performance measures

Outcome 1 – Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties.		
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.		
Key Activities¹	The department’s outcome is delivered under a single program, comprising key activities in the following areas: <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 • Sustaining capability, governance and accountability. 	
Year	Performance measures	Expected performance outcomes
Prior year 2021-22	<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 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 has been provided for all meetings.</p> <p>Advice and support have been consistently sound and timely.</p> <p>Relevant public information has been made available as soon as possible following activity and planned education programs has been provided.</p> <p>All identified accountability obligations to the Senate have been met.</p> <p>Efficiencies in service delivery have been identified and implemented.</p>

Outcome 1 – Advisory and administrative support services to enable the Senate and senators to fulfil their representative and legislative duties.		
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.		
Year	Performance measures	Planned performance outcomes
Budget year 2022-23	<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 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>Relevant public information is made available as soon as possible following activity and planned education programs are provided.</p> <p>All identified accountability obligations to the Senate are met.</p> <p>Efficiencies in service delivery are actively sought and implemented.</p>
Forward Estimates 2023-24 and beyond	As for 2022-23	As for 2022-23

¹As all the key activities of the department are ongoing; no expected dates of achievement have been included in the performance information.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the department's finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Explanatory notes and analysis of budgeted financial statements

Recent parliaments have seen a significant increase in the department's workload, particularly in supporting parliamentary committees. Senate select and joint select committees stand outside of the Senate's standing committee system. The establishment and workload of select committees is determined by the Senate and, when small in number, the support is absorbed by the existing standing committee secretariats.

The establishment of select committees in recent parliaments has far exceeded the levels on which the department's funding was based. The increased level of activity, without affecting the level of support available to legislation and references committees, is not sustainable.

Should the number and duration of committees established by the Senate continues at this level, the department will seek additional resources to ensure the requirements of the Senate and senators can continue to be met.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
EXPENSES					
Employee benefits	22,664	21,788	22,575	22,678	22,733
Suppliers	3,880	4,869	4,866	5,099	5,386
Depreciation and amortisation (a)	207	200	207	210	198
Loss on disposal of assets	104	-	-	-	-
Total expenses	26,855	26,857	27,648	27,987	28,317
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	503	450	450	450	450
Total own-source revenue	503	450	450	450	450
Gains					
Resources received free of charge	2,028	2,292	2,361	2,407	2,517
Total gains	2,028	2,292	2,361	2,407	2,517
Total own-source income	2,531	2,742	2,811	2,857	2,967
Net cost of services	(24,324)	(24,115)	(24,837)	(25,130)	(25,350)
Revenue from Government	25,811	23,937	24,651	24,941	25,161
Deficit attributable to the Australian Government	1,487	(178)	(186)	(189)	(189)
Total comprehensive loss	1,487	(178)	(186)	(189)	(189)
Total comprehensive loss attributable to the Australian Government	1,487	(178)	(186)	(189)	(189)

Note: Impact of net cash appropriation arrangements

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
Total comprehensive loss - as per statement of Comprehensive Income	1,487	(178)	(186)	(189)	(189)
plus: depreciation/amortisation of assets funded by appropriations (DCB)	185	178	186	189	189
plus: depreciation/amortisation expenses for ROU assets (a)	22	22	21	21	9
less: lease principal repayments (a)	(22)	(22)	(21)	(21)	(9)
Net Cash Operating Surplus/ (Deficit)	1,672	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	204	204	204	204	204
Trade and other receivables	15,773	15,773	15,773	15,773	15,773
Total financial assets	15,977	15,977	15,977	15,977	15,977
Non-financial assets					
Property, plant and equipment	1,761	1,896	2,034	2,172	2,298
Right of use	11	54	32	11	-
Intangibles	143	103	73	43	30
Inventories	118	118	118	118	118
Other non-financial assets	237	226	226	226	226
Total non-financial assets	2,270	2,397	2,483	2,570	2,672
Assets held for sale					
Total assets	18,247	18,374	18,460	18,547	18,649
LIABILITIES					
Payables					
Suppliers	139	139	139	139	139
Other payables	606	606	606	606	606
Total payables	745	745	745	745	745
Interest bearing liabilities					
Leases	11	51	30	9	-
Total interest bearing liabilities	11	51	30	9	-
Provisions					
Employee provisions	7,118	7,118	7,118	7,118	7,118
Total provisions	7,118	7,118	7,118	7,118	7,118
Total liabilities	7,874	7,914	7,893	7,872	7,863
Net assets	10,373	10,460	10,567	10,675	10,786
EQUITY*					
Parent entity interest					
Contributed equity	2,702	2,967	3,260	3,557	3,857
Reserves	11,495	11,495	11,495	11,495	11,495
Accumulated deficit	(3,824)	(4,002)	(4,188)	(4,377)	(4,566)
Total parent entity interest	10,373	10,460	10,567	10,675	10,786
Total equity	10,373	10,460	10,567	10,675	10,786

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(3,824)	11,495	2,702	10,373
Adjusted opening balance	(3,824)	11,495	2,702	10,373
Comprehensive income				
Deficit for the period	(178)	-	-	(178)
Total comprehensive income	(178)	-	-	(178)
of which:				
Attributable to the Australian Government	(178)	-	-	(178)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	265	265
Sub-total transactions with owners	-	-	265	265
Estimated closing balance as at 30 June 2023	(4,002)	11,495	2,967	10,460
Closing balance attributable to the Australian Government	(4,002)	11,495	2,967	10,460

Prepared on Australian Accounting Standards basis

*The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	25,592	23,937	24,651	24,941	25,161
Sale of goods and rendering of services	455	450	450	450	450
Net GST received	142	245	233	245	261
Total cash received	26,189	24,632	25,334	25,636	25,872
Cash used					
Employees	23,070	21,788	22,575	22,678	22,733
Suppliers	3,030	2,822	2,738	2,937	3,130
Total cash used	26,100	24,610	25,313	25,615	25,863
Net cash from operating activities	89	22	21	21	9
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	130	265	293	297	300
Other	111	-	-	-	-
Total cash used	241	265	293	297	300
Net cash used by investing activities	(241)	(265)	(293)	(297)	(300)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	200	265	293	297	300
Other	30	-	-	-	-
Total cash received	230	265	293	297	300
Cash used					
Principal payments on lease liability	21	22	21	21	9
Total cash used	21	22	21	21	9
Net cash from financing activities	209	243	272	276	291
Net increase/(decrease) in cash held	57	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	147	204	204	204	204
Cash and cash equivalents at the end of the reporting period	204	204	204	204	204

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget (DCB)	200	265	293	297	300
Total new capital appropriations	200	265	293	297	300
Provided for:					
Purchase of non-financial assets	200	265	293	297	300
Total items	200	265	293	297	300
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	200	265	293	297	300
TOTAL	200	265	293	297	300
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	200	265	293	297	300
Total cash used to acquire assets	200	265	293	297	300

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2022			
Gross book value	1,921	364	2,285
Gross book value - ROU assets	65	-	65
Accumulated depreciation/amortisation and impairment	(150)	(221)	(371)
Accumulated depreciation and impairment - ROU assets	(52)	-	(52)
Opening net book balance	1,784	143	1,927
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - capital budget (DCB)	265	-	265
By purchase - departmental appropriation - ROU assets	61	-	61
Total additions	326	-	326
Other movements			
Depreciation/amortisation expense	(138)	(40)	(178)
Depreciation/amortisation on ROU assets	(22)	-	(22)
Total other movements	(160)	(40)	(200)
As at 30 June 2023			
Gross book value	2,184	364	2,548
Gross book value - ROU assets	128	-	128
Accumulated depreciation/amortisation and impairment	(288)	(261)	(549)
Accumulated depreciation and impairment - ROU assets	(74)	-	(74)
Closing net book balance	1,950	103	2,053

Prepared on Australian Accounting Standards basis.

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.
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.

Department of the Senate Budget Statements

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	<i>Public Governance, Performance and Accountability Act 2013.</i>
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	<p>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.</p> <p>Standing appropriations are a sub-category consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation.</p>