

PORTFOLIO BUDGET STATEMENTS 2024–25
BUDGET RELATED PAPER NO. 1.16B

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nfp	not for publication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 *2024–25 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) 2024–2025. 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 for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

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 **key 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 its **activities**, its **risk oversight and management systems** including **key risks**, and how it will **cooperate** with others, including any **subsidiaries**, to achieve its purposes.

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



Annual Performance Statements (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:

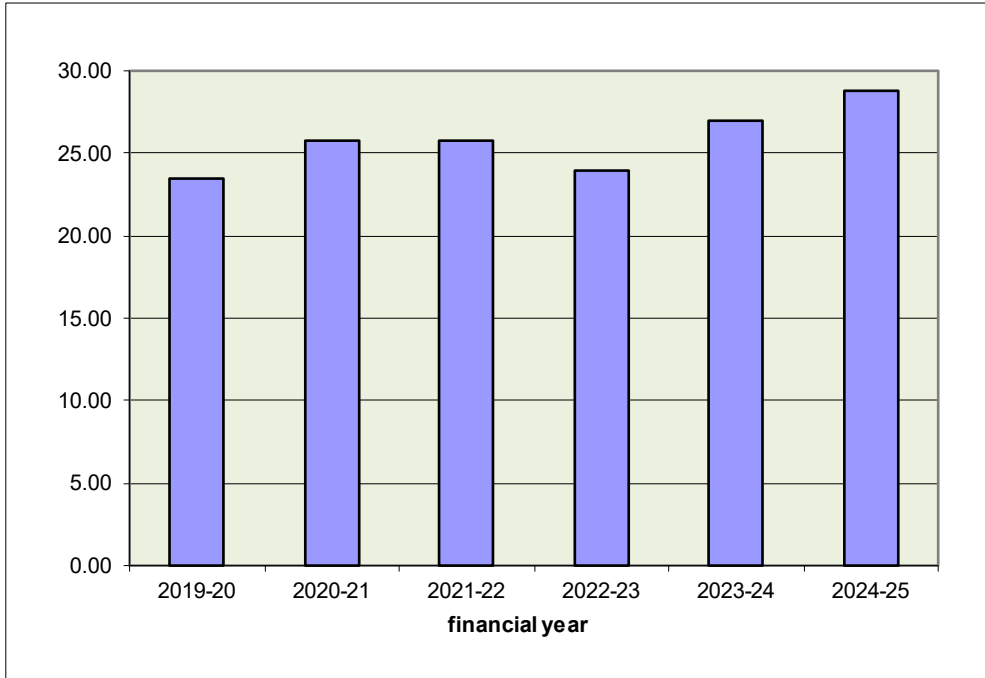
- Advice about Senate and committee proceedings
- Secretariat support for the Senate
- Secretariat support for committees
- Administrative advice and support for senators
- Public information and parliamentary education
- Sustaining capability, governance and accountability.

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) 2024-25 is \$29.1m, comprising a departmental appropriation of \$28.8m (\$27.0m in 2023-24) and capital funding of \$0.3m (\$0.3m in 2023-24). 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)



1.2 Resource statement

Table 1.1 shows the total resourcing 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 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Departmental		
Annual appropriations (a)		
Prior year appropriations available	14,493	14,493
Departmental appropriation	26,972	28,762
s74 External Revenue (b)	450	450
Departmental capital budget (c)	293	299
Total departmental annual appropriations	42,208	44,004
Total departmental resourcing	42,208	44,004
Total resourcing for Department of the Senate	42,208	44,004
Average staffing level (number)		
	173	179.5
Third party payments from and on behalf of other entities		
	2023-24 Estimated actual \$'000	2024-25 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>	22,872	23,787
<i>Parliamentary Superannuation Act 2004 s 18</i>	2,995	3,115
<i>Australian Constitution s 66</i>	868	903
	26,735	27,805

Prepared on a resourcing (that is, appropriations available) basis.

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

(a) Appropriation (Parliamentary Departments) Bill (No. 1) 2024–2025.

(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) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

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

Table 1.2: Entity 2024–25 Budget measures

Part 1: Measures announced since the 2023–24 May Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Department of the Senate	1					
Supporting House and Senate Transformation		-	280	284	287	291
Modernisation of Parliamentary Business Applications		-	860	867	-	-
Total		-	1,140	1,151	287	291
Total payment measures						
Departmental		-	1,140	1,151	287	291
Total		-	1,140	1,151	287	291

Prepared on a Government Finance Statistics (Underlying Cash) 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

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 for Outcome 1

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 representation and legislative duties					
	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1: Department of the Senate					
Departmental expenses					
Departmental appropriation	26,972	28,762	29,084	28,546	28,853
s74 External Revenue (a)	450	450	450	450	450
Expenses not requiring appropriation in the Budget year (b)	2,552	2,598	2,719	2,745	2,716
Departmental total	29,974	31,810	32,253	31,741	32,019
Total expenses for Outcome 1	29,974	31,810	32,253	31,741	32,019
	2023-24	2024-25			
Average staffing level (number)	173	179.5			

(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	<p>The department’s outcome is delivered under a single program, comprising key 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 • Sustaining capability, governance and accountability. 	
Year	Performance measures	Expected performance outcomes
Current year 2023-24	<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 has been consistently sound and timely.</p> <p>Relevant public information has been made available as soon as possible following activity and planned education programs have 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 2024-25	<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 2025-26 and beyond	As for 2024-25	As for 2024-25

¹ As 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 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Explanatory notes and analysis of budgeted financial statements

The department's income statement presents the expected financial result and identifies expenses and revenues on an accrual basis. In 2024–25, the department's estimated appropriation revenue is \$28.8 million. This is an increase of \$1.8 million from the 2023–24 appropriation primarily attributed to new measures as detailed in Table 1.2. The 2024–25 and forward years budgeted operating result, excluding unfunded depreciation and amortisation, is a break-even position. Own-source revenue is expected to remain stable over the forward estimates.

The department's balance sheet shows a positive net asset position which is expected to remain stable over the forward estimates.

Demand for the department's service continues to remain high across committee work and support to non-government senators, with additional on-going funding being received in the 2023-24 Budget to assist with meeting the demand of Senate Committees. Moving into the final year of the 47th parliament in 2024-25 it is expected that the level of demand will continue until the Federal election is called and the Parliament is prorogued.

The following financial statements reflect the funding received in the Budget to support process transformation (ongoing funding) for changes to the delivery of payroll services and a joint project with the Department of Parliamentary Services for the modernisation of identified parliamentary business applications (funding in the 2024-25 and 2025-26 budget years).

3.2. Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
EXPENSES					
Employee benefits	24,712	26,206	26,285	25,621	25,626
Suppliers	5,050	5,392	5,757	5,892	6,195
Depreciation and amortisation (a)	207	212	200	202	198
Total expenses	29,969	31,810	32,242	31,715	32,019
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	450	450	450	450	450
Total own-source revenue	450	450	450	450	450
Gains					
Resources received free of charge	2,361	2,407	2,517	2,517	2,518
Total gains	2,361	2,407	2,517	2,517	2,518
Total own-source income	2,811	2,857	2,967	2,967	2,968
Net cost of services	(27,158)	(28,953)	(29,275)	(28,748)	(29,051)
Revenue from Government	26,972	28,762	29,084	28,546	28,853
Deficit attributable to the Australian Government	(186)	(191)	(191)	(202)	(198)
Total comprehensive loss	(186)	(191)	(191)	(202)	(198)
Total comprehensive loss attributable to the Australian Government	(186)	(191)	(191)	(202)	(198)

Note: Impact of net cash appropriation arrangements

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
Total comprehensive loss - as per statement of Comprehensive Income	(186)	(191)	(191)	(202)	(198)
plus: depreciation/amortisation of assets funded through appropriations (DCB) and/or equity injections) (a)	186	191	191	202	198
plus: depreciation/amortisation expenses for ROU assets (a)	21	16	13	-	-
less: lease principal repayments (a)	21	16	13	-	-
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	226	226	226	226	226
Trade and other receivables	14,313	14,313	14,313	14,313	14,313
Total financial assets	14,539	14,539	14,539	14,539	14,539
Non-financial assets					
Property, plant and equipment	2,138	2,271	2,397	2,532	2,645
Right of use	29	13	-	-	-
Intangibles	69	39	26	-	-
Inventories	122	122	122	122	122
Other non-financial assets	257	257	257	257	257
Total non-financial assets	2,615	2,702	2,802	2,911	3,024
Total assets	17,154	17,241	17,341	17,450	17,563
LIABILITIES					
Payables					
Suppliers	317	317	317	317	317
Other payables	781	781	781	781	781
Total payables	1,098	1,098	1,098	1,098	1,098
Interest bearing liabilities					
Leases	29	13	-	-	-
Total interest bearing liabilities	29	13	-	-	-
Provisions					
Employee provisions	7,414	7,414	7,414	7,414	7,414
Total provisions	7,414	7,414	7,414	7,414	7,414
Total liabilities	8,541	8,525	8,512	8,512	8,512
Net assets	8,613	8,716	8,829	8,938	9,051
EQUITY*					
Parent entity interest					
Contributed equity	3,260	3,559	3,859	4,166	4,477
Reserves	11,495	11,495	11,495	11,495	11,495
Accumulated deficit	(6,142)	(6,338)	(6,525)	(6,723)	(6,921)
Total parent entity interest	8,613	8,716	8,829	8,938	9,051
Total equity	8,613	8,716	8,829	8,938	9,051

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 2024–25)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(6,147)	11,495	3,260	8,608
Adjusted opening balance	(6,147)	11,495	3,260	8,608
Comprehensive income				
Deficit for the period	(191)	-	-	(191)
Total comprehensive income	(191)	-	-	(191)
of which:				
Attributable to the Australian Government	(191)	-	-	(191)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	299	299
Sub-total transactions with owners	-	-	299	299
Estimated closing balance as at 30 June 2025	(6,338)	11,495	3,559	8,716
Closing balance attributable to the Australian Government	(6,338)	11,495	3,559	8,716

Prepared on Australian Accounting Standards basis

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	26,972	28,762	29,084	28,546	28,853
Sale of goods and rendering of services	450	450	450	450	450
Net GST received	233	245	261	261	261
Total cash received	27,655	29,457	29,795	29,257	29,564
Cash used					
Employees	24,712	26,206	26,285	25,621	25,626
Suppliers	2,922	3,230	3,501	3,636	3,938
Total cash used	27,634	29,436	29,786	29,257	29,564
Net cash from operating activities	21	21	9	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	293	299	300	307	311
Total cash used	293	299	300	307	311
Net cash used by investing activities	(293)	(299)	(300)	(307)	(311)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	293	299	300	307	311
Total cash received	293	299	300	307	311
Cash used					
Repayments of borrowings					
Principal payments on lease liability	21	21	9	-	-
Total cash used	21	21	9	-	-
Net cash from financing activities	272	278	291	307	311
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	226	226	226	226	226
Cash and cash equivalents at the end of the reporting period	226	226	226	226	226

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget (DCB)	293	299	300	307	311
Total new capital appropriations	293	299	300	307	311
Provided for:					
Purchase of non-financial assets	293	299	300	307	311
Total items	293	299	300	307	311
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	293	299	300	307	311
TOTAL	293	299	300	307	311
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	293	299	300	307	311
Total cash used to acquire assets	293	299	300	307	311

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 2024–25)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024			
Gross book value	2,588	347	2,935
Gross book value - ROU assets	119	-	119
Accumulated depreciation/amortisation and impairment	(451)	(278)	(729)
Accumulated depreciation/amortisation and impairment - ROU assets	(89)	-	(89)
Opening net book balance	2,167	69	2,236
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - capital budget (DCB)	299	-	299
Total additions	299	-	299
Other movements			
Depreciation/amortisation expense	(161)	(30)	(191)
Depreciation/amortisation on ROU assets	(21)	-	(21)
Total other movements	(182)	(30)	(212)
As at 30 June 2025			
Gross book value	2,887	347	3,234
Gross book value - ROU assets	119	-	119
Accumulated depreciation/amortisation and impairment	(612)	(308)	(920)
Accumulated depreciation/amortisation and impairment - ROU assets	(110)	-	(110)
Closing net book balance	2,284	39	2,323

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.
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.

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	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.