

Glossary

appropriation	Appropriations are allocations of money drawn from the Consolidated Revenue Fund authorised by law. The two types of appropriations available to the PBO are annual appropriations and special appropriations.
AusTender	AusTender is the Australian Government procurement information system. It uses a web-based process for secure lodgement of tender responses, and publishing and distribution of information related to procurement.
Budget	The Australian Government Budget is usually announced in May each year. It includes expenditure and revenue estimates for the year, the next financial year (the budget year) and the following three financial years.
measure	In the context of this report a measure is a government decision that has a real or potential impact on the Budget.
memorandum of understanding	A memorandum of understanding (MOU) is a written agreement that outlines the working relationship between collaborating entities.
parliamentarian	A parliamentarian is a person elected to represent the members of a constituency. In the Commonwealth Parliament, parliamentarians are either Senators or Members of the House of Representatives.
policy costings	Policy costings are prepared in both accrual and cash terms and include the impact on the fiscal balance, the underlying cash balance and, if appropriate, the headline cash balance and net worth.
Presiding Officers	The President of the Senate and the Speaker of the House of Representatives, who jointly oversee the PBO.

Abbreviations and acronyms

ATO	Australian Taxation Office
FMA Act	<i>Financial Management and Accountability Act 1997</i>
FOI	freedom of information
GDP	gross domestic product
GST	goods and services tax
MOU	memorandum of understanding
PBO	Parliamentary Budget Office
SES	Senior Executive Service