

Glossary

appropriation	Appropriations are allocations of money drawn from the Treasury 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.
Coalition	The Liberal Party of Australia and the National Party of Australia are referred to as a single designated party for the purposes of this report.
election commitment	In relation to a general election, this means a policy that a parliamentary party has publicly announced it intends to seek to have implemented after the election, as defined in section 7 of the <i>Parliamentary Service Act 1999</i> .
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 as a result of an election to represent the members of a constituency. In the Commonwealth Parliament parliamentarians are either Senators or Members.
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.
Presiding Officers	The President of the Senate and the Speaker of the House of Representatives, who jointly oversee the PBO.

Abbreviations and acronyms

ANAO	Australian National Audit Office
APS	Australian Public Service
DPS	Department of Parliamentary Services
FOI	freedom of information
FMA Act	<i>Financial Management and Accountability Act 1997</i>
GDP	gross domestic product
JCPAA	Joint Committee of Public Accounts and Audit
MOU	memorandum of understanding
PBO	Parliamentary Budget Office
SES	Senior Executive Service