



# PART D

## GLOSSARY AND INDEX



## GLOSSARY

Accrual Budget	A comprehensive budget incorporating assets, liabilities, expenses and revenues, as well as cash receipts and expenditures. An accrual budget is an extension of the cash budget, focusing on all the resource implications of the strategic and operational plan.
Activity	What an agency does to convert inputs into outputs.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Agency	Agencies are Departments of State, Departments of Parliament and 'prescribed agencies' for the purposes of the <i>Financial Management and Accountability Act 1997</i> . Where the term is used generally in this document, it is meant to refer to departments, agencies, authorities and non-commercial companies.
Annual Report	One of the major accountability documents presented to Parliament. It provides a broad statement of agency or authority capability and performance. It allows Chief Executive Officers to account to their Minister for the efficiency and effectiveness of the administration for which the Minister is ultimately responsible.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Competitive Tendering	The process by which agencies call for offers to perform a service from internal and external bodies, including the private sector and other departments and agencies, in an open and transparent competitive environment.
Departmental Items	Resources directly controlled by agencies, including salaries and allowances. Such resources are used to produce outputs on behalf of government, including outsourced activities funded and controlled by the agency.
Effectiveness	The extent to which actual outcomes are achieved, in terms of the planned outcomes, via relevant outputs or administered expenses. An intervention's <i>effectiveness</i> should be

distinguished from its *efficiency*, which concerns the adequacy of its administration.

Effectiveness Indicators	Indicators to assess the degree of success in achieving outcomes. They are likely to relate to intermediate outcomes below the planned outcomes specified at Budget level.
Expense	Total value of all of the resources consumed in producing goods and services.
Inputs	Resources in the form of people, materials, energy, facilities and funds that an agency uses in activities to produce outputs.
Intervention	Agency and government actions designed to achieve outcomes. In the new framework, 'intervention' replaces the previously used term 'program'. An intervention consists of several elements: <ul style="list-style-type: none"><li>· Planned outcomes</li><li>· Resources</li><li>· Strategies, activities and processes</li><li>· Management and accountability arrangements</li><li>· Outputs, relevant administered items and third party outputs</li><li>· Performance information.</li></ul>
Outcomes	Results, impacts or consequences of actions by the Commonwealth on the Australian community. Planned outcomes are the results or impacts that the Government wishes to achieve. Actual outcomes are the results or impacts actually achieved.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs include goods and services produced for other areas of government external to the agency.
Performance Information	Evidence about performance that is collected and used systematically. Evidence may relate to appropriateness, effectiveness and efficiency. It may be about outcomes, factors that affect outcomes, and what can be done to improve them. Performance information also includes evidence about the extent to which outcomes can be attributed to an intervention.  Performance information may be quantitative (numerical) or qualitative (descriptive). It should be verifiable. The usefulness of performance information is enhanced by applying standards and other types of comparison (eg with past

performance, other lines of business, or level of need before the intervention) which allow judgements to be made about the extent to which interventions are achieving desired results.

Performance Measures	<p>Performance information collected for monitoring purposes often generates questions that are investigated in more depth in an evaluation.</p> <p>A more precise measure than indicators. Performance measures relate to outcomes, outputs, third party outputs and administered items. They are used when there is a direct causal link between an intervention and a measurable change in performance.</p>
Price	<p>The amount the government or the community pays for the delivery of agreed outputs.</p>
Quality	<p>Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between user's expectations and experiences.</p>
Quantity	<p>Size of an output. Count or volume measures. How many or how much.</p>
Revenue	<p>Total value of resources earned or received to cover the production of goods and services.</p>
Special Appropriations	<p>Moneys appropriated by Parliament in an Act separate to an annual Appropriation Act, where the payment is for a specified amount. Special appropriations are not subject to Parliament's annual budget control, unlike the annual appropriations.</p>
Third Party Outputs	<p>Goods or services delivered to the community by entities outside the Commonwealth General Government Sector. They are outputs wholly or partly funded by administered items and are directed to achieving planned outcomes.</p>



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