

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 depreciable asset.
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.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts. This is the Additional Estimates process.
Additional estimates Bills or Acts	These are Appropriation Bills Nos. 3 and 4, and a separate Bill for the Parliamentary Departments (Appropriations (Parliamentary Departments) Bill No. 2). These Bills are introduced into Parliament after the Budget Bills. In 2000-01, the Budget was introduced in May 1999, and the Additional Estimates Bills were introduced in November 1999.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund.
Annual appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average Staffing Level	The average number of employees receiving salary or wages over the financial year, with adjustments for casual and part-time employees to show the full time equivalent.

Glossary

Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Capital-Use Charge	The Capital-Use Charge is a dividend requirement levied on Commonwealth General Government Sector agencies and authorities. The Capital-Use Charge payment is based on those agencies and authorities Departmental net assets at financial year end. Funding for the Capital-Use Charge is included in agencies and authorities Departmental price of outputs appropriation.
Departmental items	Assets, liabilities, revenues and expenses which 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	An expense recognised systematically for the purpose of allocating the cost of a non-current asset over its useful life.
Deprival asset valuation	Values non financial assets according to the current cost of their replacement. That is, non financial assets are valued at the lowest cost of replacing the gross 'service potential' of those assets.
Equity or Net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services.
Historical cost	The original cost of acquisition of an asset, including any costs associated with acquisition. Under Australian Accounting Standard 10 'Acquisition of Non Current Assets' assets need to be reported initially at acquisition (historical cost). The Commonwealth's financial reporting requirements issued under the Finance Minister's Orders require the subsequent revaluation of non current assets to their deprival value within every three years.
Liabilities	Future sacrifices of economic benefits that an entity is presently obliged to make to other entities as a result

of past transactions or other past events.

Glossary

Measure	A decision by the Cabinet or Ministers that has been finalised since the 2000-01 Budget and has resulted in a change in expenditure in the years 2001-02 to 2004-05.
Operating result	Equals revenue less expense.
Outcomes	The results, impacts or consequences of actions by the Commonwealth on the Australian community. Outcomes are the results or impacts that the Government wishes to achieve. Actual outcomes are the results or impacts actually achieved.
Output groups	The aggregation based on homogeneity, type of product or beneficiary target group, of outputs. Aggregation may also be needed for the provision of adequate information for performance monitoring; or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs include goods and services for other areas of government external to the agency.
Price	The amount the government or the community pays for the delivery of agreed outputs.
Quality	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.
Quantity	Size of an output. Count or volume measures. How many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special appropriations	Money 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.

ABBREVIATIONS AND ACRONYMS

ACIAR	Australian Centre for International Agricultural Research
ADF	Asian Development Fund
AFTA	ASEAN Free Trade Area
AFTA-CER	ASEAN Free Trade Area-Australia New Zealand Closer Economic Relations
AJF	Australia-Japan Foundation
ANAO	Australian National Audit Office
APEC	Asia Pacific Economic Cooperation
ASEAN	Association of South East Asian Nations
ASIS	Australian Secret Intelligence Service
ASL	Average staffing level
AusAID	Australian Agency for International Development
Austrade	Australian Trade Commission
CAS	Common Administrative Services
CER	Australia New Zealand Closer Economic Relations Trade AFTA Agreement
CTC	Competitive tendering and contracting
CUC	Capital-Use Charge
DETYA	Department of Education, Training and Youth Affairs
DFAT	Department of Foreign Affairs and Trade
DIMA	Department of Immigration and Multicultural Affairs
DISR	Department of Industry Science and Resources
DOFA	Department of Finance and Administration
EFAP	Export Finance Assistance Programme

Abbreviations and Acronyms

EFIC	Export Finance and Insurance Corporation
EMDG	Export Market Development Grant Scheme
IARCs	International Agricultural Research Centres
IDA	International Development Association
IFAD	International Fund for Agricultural Development
IOOS	Industry Outcomes and Outlook Statement
IPTN	International Portfolio Telecommunications Network
MDTF	Market Development Task Force
MOA	Memorandum of Agreement
NAPS	North American Pension Scheme
NGO	Non-government organisations
NTC	National Trade Consultations
ODA	Official Development Assistance
OPA	Official Public Account
PBS	Portfolio Budget Statements
SATIN	Secure Australian Telecommunications and Information Network
SMEs	Small to medium sized enterprises
TOOS	Trade Outcomes and Objectives Statement
TPAC	Trade Policy Advisory Council
US	United States
WTO	World Trade Organization

Index

INDEX

A

- ACIAR, 7, 8, 49, 134, 135, 137, 141-160
- administered appropriations/items, 7
 - AusAID, 7, 110, 112, 113, 116: performance information, 116-117
 - Austrade, 7, 84
 - consular and passport services (Outcome 2), 15, 32, 33
 - national interests (Outcome 1), 15, 25, 29
 - public understanding (Outcome 3), 15, 36, 37
- administered capital, 13
 - AusAID, 112, 115, 131
 - Austrade, 99
- administered cash flows, 49
 - AusAID, 129-130
 - Austrade, 97-98
- administered financial performance, 47
 - AusAID, 127
 - Austrade, 95
- administered financial position, 48
 - AusAID, 128
 - Austrade, 96
- administered non-financial assets
 - AusAID, 132
 - Austrade, 100
- administered revenues from independent sources, 54
 - AusAID, 138
 - Austrade, 108
- advances (emergency), to travellers, 32
- advice, *see* policy advice
- Advisory Services Unit (Austrade), 77
- agriculture, 84, 116, 137
 - research, 141-160
 - wine, 105
- Agriculture, Fisheries and Forestry – Australia, 105
- aid program, 109-140
- AJF, 7, 8, 163-186
- APEC, 4, 26
- appropriations, 7, 10-12
 - ACIAR, 141-2, 146
 - ASIS, 161
 - AusAID, 109-110
 - Austrade, 56-59
 - Australia-Japan Foundation, 163-7, 170
 - see also* administered appropriations; departmental appropriations
- arms control, 5, 26
- arts and culture, 37
- Asia-Pacific Economic Cooperation, 4, 26

Asian Development Fund, 133
 ASIS, 7, 161
 assets and liabilities, 42, 48
 ACIAR, 153
 ASIS, 161
 AusAID, 122, 128
 Austrade, 90, 96
 Australia-Japan Foundation, 180
 see also departmental capital budget statements; non-financial assets
 Association of South East Asian Nations (ASEAN), 4
 AusAID, 7, 8, 53, 109-140, 159
 Austrade, 4, 7, 8, 53, 55-108
 Austrade Online user sessions, 77
 Australia-Japan Foundation (AJF), 7, 8, 163-186
 Australian Agency for International Development (AusAID), 7, 8, 53, 109-140, 159
 Australian Centre for International Agricultural Research (ACIAR), 7, 8, 49, 134, 135, 137, 141-160
 Australian Education International, 107
 Australian image, 37
 in Japan (AJF Outcome 2), 163, 165, 692, 171, 176
 Australian Passport Information Service, 33
 Australian Secret Intelligence Service (ASIS), 7, 161
 Australian Trade Commission (Austrade), 4, 7, 8, 58, 55-108
 Australian Wine and Brandy Corporation, 105
 Automotive Trade Strategy, 106
 awareness
 potential trouble spots, 33
 trade and investment activities, 71
 see also Australian image
 Axiss Australia, 106

B

bilateral negotiations, 26-27
 Biological Weapons Convention, 5
 briefs and briefings, 27, 37
 AusAID, 117
 Austrade, 78
 Budget measures, 12, 23-4
 AusAID, 111, 114
 Austrade, 59
 budgeted financial statements, 39-51
 ACIAR, 151-58
 AusAID, 120-136
 Austrade, 87-102
 Australia-Japan Foundation, 178-184
 buildings, *see* non-financial assets
 business, services to, *see* services to other agencies

Index

C

- cables, 28
- capital budget statements, *see* administered capital; departmental capital budget statements
- car industry, 106
- cash flows, 43-44
 - ACIAR, 154-155
 - ASIS, 161
 - AusAID, 123-124
 - Austrade, 91-92
 - Australia-Japan Foundation, 181
 - see also* administered cash flows
- Chicago, 12, 23, 59
- China, 3-4
- climate change, 5
- closer economic relations, 22
- collaborative research (ACIAR Output 1), 148, 149
- Common Administrative Services Agreement, 52-53, 103
- Commonwealth Heads of Government Meeting (CHOGM), 5
- communications, 20, 22, 23-4, 28
 - ACIAR, 159
 - International Portfolio Telecommunications Network (IPTN), 104
 - public information and diplomacy, 35, 36, 37,
 - services provided to other agencies, 53
 - see also* Internet
- community groups, services to, *see* services to other agencies
- compensation for detriment, 25, 29
- competitive tendering and contracting
 - ACIAR, 150
 - AusAID, 119
 - Austrade, 72
 - Australia-Japan Foundation, 177
 - consular and passport services, 34
 - national interests, 30
- computers, *see* Internet; non-financial assets
- consular and passport services (Departmental Outcome 2), 14, 15, 16, 18, 21, 31-4
- consular, passport and immigration services (Austrade Outcome 3), 61-64, 67, 80-82
- consular services, 31-33
 - Austrade, 81, 106
- consultations, 27
- Contract Policy and Market Testing Unit, 30
- contracts and contracting, 117, 177
 - see also* competitive tendering and contracting
- correspondence, 27
 - AusAID, 117
- costs, *see* expenses
- Crawford Fund, 149
- Crisis Centre operations, duration of, 33
- cross-agency arrangements, 52-53
 - AusAID, 137
 - Austrade, 103-107

CTC, *see* competitive tendering and contracting
 cultural activities, 37
 curriculum documents, 117

D

debt, *see* assets and liabilities
 defective administration, compensation for detriment caused by, 25, 29
 Defence Industry Specialist Programme, 105
 Democratic People's Republic of Korea, 4
 democratic principles, 26
 Department of Agriculture, Fisheries and Forestry – Australia, 105
 Department of Defence, 105
 Department of Education, Training and Youth Affairs, 107
 Department of Finance and Administration (DOFA), 10, 20
 Department of Foreign Affairs and Trade, 7, 8, 9-54, 80, 81, 103, 106, 159
 Australia-Japan secretariat, 164
 International Portfolio Telecommunications Network (IPTN), 104
 Department of Immigration and Multicultural Affairs (DIMA), 53, 80, 81, 107
 Department of Industry, Science and Resources (DSIR), 106
 Department of the Treasury, 106-107
 departmental (agency) appropriations, 7
 ACIAR, 7, 148
 AusAID, 7, 115
 Austrade, 7, 66, 70, 74, 80, 84
 Australia-Japan Foundation, 7, 172, 174
 consular and passport services (Outcome 2), 15, 18, 33
 national interests (Outcome 1), 15, 17, 26
 public understanding (Outcome 3), 11, 15, 19
 departmental administered revenues from independent sources, 54
 ACIAR, 160
 AusAID, 138
 Austrade, 108
 Australia-Japan Foundation, 186
 departmental capital budget statements, 45
 ACIAR, 155
 AusAID, 125
 Austrade, 93
 see also administered capital
 Departmental Emergency Task Force meetings, 33
 departmental equity injections and loans, 13, 24
 departmental non-financial assets, *see* non-financial assets
 departmental statement of financial performance, *see* financial performance
 departmental statement of financial position, *see* financial position
 development education, 117
 Dili, 13
 diplomatic network, *see* overseas missions
 Discretionary Grants Programme, 37

Index

E

East Timor, 3, 4, 13
education, 117
 access to and quality of, 116
effectiveness, *see* performance information
EFIC, 25, 29
emergency advances to travellers, 32
emergency assistance (aid), 116
employment, after inward investment, 78
environment, 4, 26, 116
equipment, *see* non-financial assets
equity, *see* assets and liabilities
equity injections, 13, 24
 AusAID, 112, 115
evaluations, 30
 ACIAR, 149
 AusAID, 118
 Austrade, 71-72
 Australia-Japan Foundation, 177
expenses, 41, 47
 Austrade, 121, 127, 134-136
 Austrade, 89, 95
Expo 2000, Germany, 36
export and investment, facilitation of (Austrade Outcome 2), 63, 64, 66, 73-79
export and outward investment services, 73, 75-76, 77
export finance assistance (Austrade Outcome 4), 63, 64, 67, 83-86
Export Finance and Insurance Corporation (EFIC), 25, 29
Export Market Development Scheme (EMDG) Scheme, 4, 59, 83, 84-85
export market access, 4, 5, 27

F

financial performance, 41
 ACIAR, 152
 AusAID, 121
 Austrade, 89
 Australia-Japan Foundation, 179
 see also administered financial performance
financial position, 42
 ACIAR, 153
 AusAID, 122
 Austrade, 90
 Australia-Japan Foundation, 180
 see also administered financial position
Financial Services Centre, Australia as global, 106-107
financial statements, *see* budgeted financial statements
Foreign Affairs Council meetings, 27
foreign aid, 109-139
foreign diplomatic and consular missions in Australia, 20, 23, 25, 28

free trade agreements, 4, 22
Freedom of Information requests, 37

G

gender equity, 116
global environment issues, 26
Global Financial Services Initiative, 106-107
governance, 26, 116
government agencies, services to, 20, 23, 25, 28, 52-53
government communications, *see* communications
grants and contributions, 36, 37

H

Hannover Expo 2000, 36
health, improvement of, 116
 polio eradication, 111, 114
human rights, 4, 5, 26
humanitarian assistance, 116

I

image of Australia, *see* Australian image
immigration services, Austrade, 81
Indonesia, 3
informed constituency in Japan (AJF Outcome 2), 166, 167, 169, 173-176
information services, 35-38
 see also policy advice
information technology, *see* Internet; non-financial assets
infrastructure, essential, 116
Innovative Agricultural Marketing Programme, 84
Inter-Departmental Emergency Task force meetings, 33
international agreements database, 37
International Agricultural Research Centres (IARCs), 141, 149
international aid, 109-140
international crises, responsiveness to, 33
International Development Association, 133, 139
international education, 107
international environment issues, 26
international finance, 106-107
International Fund for Agricultural Development, 133
international legal framework, 26
International Media Program, 37
international meetings, 27
international negotiations, 5, 27
international organisations, 26, 27
 agricultural research centres (IARCs), 141, 149
 contributions to, 25, 39
 development institutions, 112, 133, 139

Index

International Portfolio Telecommunications Network (IPTN), 104
international security, 26
international trade exhibitions, 77
International Trade Enhancement Scheme, 84
international treaties database, 37
Internet
 AusAID, 117
 Austrade, 77
Invest Australia, 106
investment and trade, 3, 4, 5, 26, 55-108
inwards investment attraction services, 74, 76, 78, 106

J

Japan, 3, 163-186
jobs, after inward investment, 78

K

Korea, 4

L

law, international, 26
liabilities, *see* assets and liabilities
Lisbon, 13
loans (emergency), to travellers, 32
locally engaged staff, North America, 25

M

market access, 26
Market testing, 30
media activities, 37
 AusAID, 117
media coverage, 71
meetings, 27, 33
ministerial services, 27
 AusAID, 117
 Austrade, 78
ministerial visits (Austrade), 78
motor vehicle industry, 106
multilateral institutions, *see* international organisations
multilateral negotiations, 5, 27

N

national interests (Departmental Outcome 1), 15, 16, 17, 20, 21, 22-31
national prosperity, 26
national security, 4-5, 26
natural disasters, responsiveness to, 33

non-appropriated revenue, *see* revenue
 non-financial assets, 42, 46, 48
 ACIAR, 157, 160
 AusAID, 122, 126, 128
 Austrade, 90, 94, 100
 Australia-Japan Foundation, 180, 183
 non-government organisation (NGO) program (AusAID), 117
 North American Pension Scheme, 25
 North Korea, 4
 notarial acts, 33, 81

O

Official Development Assistance (ODA), 134-5
 official programs, 27, 28
 outcomes, 14-39
 ACIAR, 144-150
 AusAID, 114-119
 Austrade, 61-86
 Australia-Japan Foundation, 166-177
 outputs
 ACIAR, 148, 149
 AusAID, 115, 116-117
 Austrade, 70-71, 74, 75-78, 80, 84-85
 Australia-Japan Foundation, 167-169, 172, 174, 176-177
 consular and passport services, 32, 33
 national interests, 20, 22-24, 25-29
 public understanding, 35, 36, 37
 outputs, price of, 10
 ACIAR, 148, 149
 AusAID, 115, 136
 Austrade, 70, 71, 74, 75, 76, 80, 81
 Australia-Japan Foundation, 167, 172, 174
 consular and passport services, 31, 32, 33
 national interests, 25-29
 public understanding, 35, 36, 37
 outsourcing, *see* competitive tendering and contacting
 outwards investment and export services, 74, 75-76, 77
 overseas aid, 109-140
 overseas missions/posts, 12, 13, 20, 22, 23, 26, 28
 AusAID, 137
 Austrade, 73, 103
 control arrangements, 103
 security, 20, 22, 26, 28
 see also services to other agencies
 overseas missions in Australia, 20, 23, 26, 28

P

Pacific region, 26
 Parliamentarians, services to, *see* services to other agencies

Index

- parliamentary briefings, 27
 - Austrade, 78
- parliamentary committees, 28
 - AusAID, 117
 - Austrade, 78
- parliamentary visits (Austrade), 78
- partnerships, building of effective, 116
- passport services, 32, 33
 - Austrade, 81
- passports, 32, 33, 80, 81
- payroll services, ACIAR, 159
- People's Republic of China, 4
- performance information (effectiveness indicators)
 - ACIAR, 149
 - AusAID, 116
 - Austrade, 71, 77-80, 81, 85
 - Australia-Japan Foundation, 176-177
 - consular and passport services, 33-34
 - national interests, 20, 26-29
 - public understanding, 37-38
- policy advice, 22, 25, 27
 - AusAID, 115, 117
 - Austrade, 74, 76, 78
 - Australia-Japan Foundation, 176
- polio eradication, 111, 114
- portfolio priorities, 3-6
- Portugal, 13
- poverty reduction, 114-119
- price of outputs, *see* outputs, price of
- Prime Minister, official programs for, 27
- program management (AusAID Output 2), 114, 117
- programs (official), number of, 27, 28
- prosperity (national), contribution to, 26
- public understanding (Austrade Outcome 1), 63, 64, 65, 69-72
- public understanding (Departmental Outcome 3), 15, 16, 19, 21, 35-38
- publications, 37
- purchaser/provider arrangements, 52-53
 - ACIAR, 159
 - AusAID, 137
 - Austrade, 103-108
 - Australia-Japan Foundation, 185
 - see also* competitive tendering and contracting

R

- rates, payment on behalf of foreign government missions, 25
- regional forums, 26
- regional security, 4-5, 26
- reporting cables, 27
- representations, 27
- researchers (ACIAR Output 2), 148, 149

- resourcing for outcomes
 - ACIAR, 148
 - AusAID, 115
 - Austrade, 70, 74, 80
 - Australia-Japan Foundation, 170, 171-172, 174
 - consular and passport services, 32
 - national interests, 25
 - public understanding, 36
- revenues from non-appropriation sources, 47, 54
 - ACIAR, 160
 - ASIS, 161
 - AusAID, 138
 - Austrade, 70, 74, 80, 108
 - Australia-Japan Foundation, 172, 174, 185
 - consular and passport services, 32
 - national interests, 25
 - public understanding, 36
 - see also* appropriations; financial performance
- Rotary International, 114
- rural development, 116
 - see also* agriculture

S

- Secure Australian Telecommunications and Information Newton (SATIN), 23-4
- security, 4-5, 26
 - government communications and overseas missions (Output 1.2), 20, 22, 25, 28
- security clearances and reviews, 28
- services to other agencies, 20, 23, 25, 28, 52-53
- services to diplomatic and consular representatives in Australia, 20, 23, 25, 28
- Solomon Islands, 4
- Special Appropriations, 139
- Special Visits Program, 37
- speeches, 27
 - AusAID, 117
- staffing levels
 - ACIAR, 148
 - AusAID, 115
 - Austrade, 70, 74, 80
 - Australia-Japan Foundation, 172, 174
 - consular and passport services, 32
 - national interests, 25
 - public understanding, 36
- state government agencies, *see* services to other agencies
- statistical services, to external clients, 37
- submissions, number of, 27
 - AusAID, 117

Index

T

Taiwan, 3
teacher development education training, 117
telecommunications, *see* communications
Timor Gap Treaty, 3
trade exhibitions, 77
trade and investment, 4, 5, 26, 55-108
Trade Policy Advisory Council meetings, 27
TradeStart, 77
trained researchers (ACIAR Output 2), 148, 149
travel documents, 32, 33, 34, 80, 81
traveller assistance, 32, 33
traveller awareness, 33
Travellers' Emergency Loans, 32, 33
Treasury, 106-107
treaties database, 37
trouble spots, traveller awareness of, 33
turn-around times, for passports, 33

U

UNICEF, 114
United Nations, 5
United States, 3, 4
 Australian Consulate-General, Chicago, 12, 23, 59
 Center for Disease Control, 114

V

visa, 81, 107
volunteer program (AusAID), 117

W

weapons of mass destruction, 5, 26
wine promotion, 105
women, 116
World Health Organisation, 114
World Trade Organization (WTO), 4, 26