

Portfolio Additional Estimates Statements 2017-18

Foreign Affairs and Trade Portfolio

Explanations of Additional Estimates 2017-18

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Mr Paul Wood, Chief Financial Officer, Department of Foreign Affairs and Trade.



**MINISTER FOR FOREIGN AFFAIRS
MINISTER FOR TRADE, TOURISM AND INVESTMENT**

**PARLIAMENT HOUSE
CANBERRA 2600**

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

We hereby submit the Portfolio Additional Estimates Statements in support of the 2017-18 Additional Estimates for the Foreign Affairs and Trade Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

We present these statements by virtue of our ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, reading 'Julie Bishop'.

The Hon Julie Bishop MP
Minister for Foreign Affairs

A handwritten signature in black ink, reading 'Steven Ciobo'.

The Hon Steven Ciobo MP
Minister for Trade, Tourism and
Investment

ABBREVIATIONS AND CONVENTIONS

The following notations 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nfp	not for publication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

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 Mr Paul Wood, Chief Financial Officer in the Department of Foreign Affairs and Trade on (02) 6261 1240.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

USER GUIDE

The purpose of the 2017-18 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2017-18. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2017-18* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

Section 2: Revisions to outcomes and planned performance

This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

Section 3: Special account flows and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Portfolio glossary

Explains key terms relevant to the Portfolio.

CONTENTS

Portfolio overview 3

Entity additional estimates statements 5

Australian Secret Intelligence Service (ASIS)..... 7

Portfolio glossary..... 19

PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

The four portfolio ministers are the Minister for Foreign Affairs, the Hon Julie Bishop MP, the Minister for Trade, Tourism and Investment, the Hon Steven Ciobo MP, the Minister for International Development and the Pacific, Senator the Hon Concetta Fierravanti-Wells, and the Assistant Minister for Trade, Tourism and Investment, the Hon Luke Hartsuyker MP.

A full outline of the Foreign Affairs and Trade Portfolio Overview can be found in the 2017-18 PB Statements.

ADDITIONAL ESTIMATES AND VARIATIONS – PORTFOLIO LEVEL

The Portfolio is seeking a net increase of \$30.2 million in *Appropriation Bills No. 3 and No. 4* for 2017-18.

Department of Foreign Affairs and Trade (DFAT)

There are no additional measures or variations for DFAT.

Australian Trade and Investment Commission (Austrade)

There are no additional measures or variations for Austrade.

Australian Centre for International Agricultural Research (ACIAR)

There are no additional measures or variations for ACIAR.

Australian Secret Intelligence Service (ASIS) \$30.2 million

Departmental Items

- \$30.2 million adjustment for a range of capabilities.

Tourism Australia

There are no additional measures or variations for Tourism Australia.

Export Finance and Insurance Corporation (EFIC)

EFIC does not appear in the Portfolio Additional Estimates Statements as it is not part of the general government sector.

Figure 1: Foreign Affairs and Trade portfolio structure and outcomes



ENTITY ADDITIONAL ESTIMATES STATEMENTS

Australian Secret Intelligence Service (ASIS)	7
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AUSTRALIAN SECRET INTELLIGENCE SERVICE

Section 1: Entity overview and resources	8
1.1 Strategic direction statement	8
1.2 Entity resource statement	8
1.3 2017-18 measures since Budget	10
1.5 Breakdown of additional estimates by Appropriation Bill	11
Section 2: Revisions to outcomes and planned performance	12
2.1.1 Budgeted expenses for Outcome 1	12
Section 3: Budgeted financial statements	14
3.2 Budgeted financial statements	14

AUSTRALIAN SECRET INTELLIGENCE SERVICE (ASIS)

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

There have been no changes to ASIS's role, outcomes, output groups, or outputs as expressed in the *Portfolio Budget Statements 2017-18*.

Additional appropriations are as a result of the Government's decision to increase funding for a range of capabilities.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for ASIS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2017-18 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Table 1.1: ASIS resource statement — Additional Estimates for 2017-18 as at Additional Estimates February 2018

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2016-17 \$'000</i>	<i>2017-18 \$'000</i>	<i>2017-18 \$'000</i>	<i>2017-18 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	103,942	105,782	-	105,782
Departmental appropriation	257,659	256,805	26,279	283,084
s 74 retained revenue receipts (b)	63,500	79,000	-	79,000
Departmental capital budget (c)	18,499	15,234	-	15,234
Annual appropriations - other services - non-operating (d)				
Equity injection	20,879	48,796	3,875	52,671
Total departmental annual appropriations	464,479	505,617	30,154	535,771
Total departmental resourcing	464,479	505,617	30,154	535,771
Total resourcing for entity ASIS	464,479	505,617	30,154	535,771

Prepared on a resourcing (i.e. appropriations available) basis.

Please note: All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

(a) Appropriation Act (No. 1) 2017-2018 and Appropriation Bill (No. 3) 2017-2018.

(b) Estimated retained revenue receipts under section 74 of the PGPA Act.

(c) Departmental capital budgets are not separately identified in Appropriation Act (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'.

(d) Appropriation Act (No. 2) and Appropriation Bill (No. 4) 2017-2018.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2017-18 Budget. The table is split into expense and capital measures, with the affected program identified.

Table 1.2: Entity 2017-18 measures since Budget

	Program	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures					
National Security - enhancing					
Australia's regional counter-terrorism assistance	1.1, 1.2	nfp	nfp	nfp	nfp
National Security - additional funding	1.1, 1.2	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Capital measures					
National Security - enhancing					
Australia's regional counter-terrorism assistance	1.1, 1.2	nfp	nfp	nfp	nfp
National Security - additional funding	1.1, 1.2	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Decisions taken but not yet announced		nfp	nfp	nfp	nfp

Prepared on a Government Financial Statistics (fiscal) basis

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for ASIS through *Appropriation Bills Nos. 3 and 4*.

Table 1.4: Appropriation Bill (No. 3) 2017-18

	2016-17 Available \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.	276,158	272,039	298,318	26,279	-
Total departmental	276,158	272,039	298,318	26,279	-

Note 1: 2016-17 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2017-18

	2016-17 Available \$'000	2017-18 Budget \$'000	2017-18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	20,879	48,796	52,671	3,875	-
Total non-operating	20,879	48,796	52,671	3,875	-

Note 1: 2016-17 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to ASIS’s outcome and program structure as expressed in the *Portfolio Budget Statements 2017-18*.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Enhanced understanding for the Government of the overseas environment affecting Australia’s interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Enhanced understanding for the Government of the overseas environment affecting Australia's interests through the provision of covert intelligence services about the capabilities, intentions or activities of people or organisations outside Australia.					
	2016-17 Actual expenses \$'000	2017-18 Revised estimated expenses \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000
Program 1.1: Secret Intelligence					
Departmental expenses					
Departmental appropriation	193,244	212,313	202,236	208,821	218,146
s 74 Retained revenue receipts (a)	47,625	59,250	62,250	64,500	66,375
Expenses not requiring appropriation in the Budget year (b)	18,478	22,847	27,896	29,429	28,128
Departmental total	259,347	294,410	292,382	302,750	312,649
Total expenses for program 1.1	259,347	294,410	292,382	302,750	312,649
Program 1.2: Other Services					
Departmental expenses					
Departmental appropriation	64,415	70,771	67,412	69,607	72,716
s 74 Retained revenue receipts (a)	15,875	19,750	20,750	21,500	22,125
Expenses not requiring appropriation in the Budget year (b)	6,159	7,615	9,298	9,809	9,376
Departmental total	86,449	98,136	97,460	100,916	104,217
Total expenses for program 1.2	86,449	98,136	97,460	100,916	104,217
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	257,659	283,084	269,648	278,428	290,862
s 74 Retained revenue receipts (a)	63,500	79,000	83,000	86,000	88,500
Expenses not requiring appropriation in the Budget year (b)	24,637	30,462	37,194	39,238	37,504
Departmental total	345,796	392,546	389,842	403,666	416,866
Total expenses for Outcome 1	345,796	392,546	389,842	403,666	416,866

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Section 3: Budgeted financial statements

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The increase in ASIS's operating revenues and net increase in assets since the *2017-18 Portfolio Budget Statements* is due to the Government's decision to increase funding for a range of capabilities. Further analysis of the budgeted financial statements is not provided due to the need to observe requirements of national security.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June.

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000
EXPENSES					
Total expenses	345,796	392,546	389,842	403,666	416,865
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	63,500	79,000	83,000	86,000	88,500
Total own-source revenue	63,500	79,000	83,000	86,000	88,500
Gains					
Other gains	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	63,500	79,000	83,000	86,000	88,500
Net cost of / (contribution by) services	(282,296)	(313,546)	(306,842)	(317,666)	(328,365)
Revenue from Government	257,659	283,084	269,648	278,428	290,862
Surplus/(deficit) attributable to the Australian Government	(24,637)	(30,462)	(37,194)	(39,238)	(37,504)
Total comprehensive income/(loss) attributable to the Australian Government	(24,637)	(30,462)	(37,194)	(39,238)	(37,504)

Note: Impact of net cash appropriation arrangements

	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	24,637	30,462	37,194	39,238	37,504
Total comprehensive income/(loss) - as per the statement of comprehensive income	(24,637)	(30,462)	(37,194)	(39,238)	(37,504)

(a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act No. 1* or *Bill No. 3* revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act No. 1* or *Bill No. 3* equity appropriations.

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000
ASSETS					
Financial assets	105,782	111,551	110,879	113,070	115,648
Non-financial assets	168,741	206,185	232,990	255,744	263,469
Total assets	274,523	317,736	343,869	368,814	379,117
LIABILITIES					
Payables	44,550	45,100	45,650	46,200	46,750
Interest bearing liabilities	-	-	-	-	-
Provisions	45,232	50,452	49,230	50,870	52,899
Total liabilities	89,782	95,552	94,880	97,070	99,649
Net assets	184,741	222,184	248,989	271,744	279,468
EQUITY(a)					
Parent entity interest					
Contributed equity	219,378	287,283	351,282	413,275	458,503
Reserves	80,000	80,000	80,000	80,000	80,000
Retained surplus / (accumulated deficit)	(114,637)	(145,099)	(182,293)	(221,531)	(259,035)
Total parent entity interest	184,741	222,184	248,989	271,744	279,468
Total Equity	184,741	222,184	248,989	271,744	279,468

(a) Equity is the residual interest in assets after the deduction of liabilities

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2017-18)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017					
Balance carried forward from previous period	(114,637)	-	80,000	219,378	184,741
Adjusted opening balance	(114,637)	-	80,000	219,378	184,741
Comprehensive income					
Other comprehensive income					
Surplus/(deficit) for the period	(30,462)	-	-	-	(30,462)
Total comprehensive income	(30,462)	-	-	-	(30,462)
of which:					
Attributable to the Australian Government	(30,462)	-	-	-	(30,462)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	52,671	52,671
Departmental Capital Budget (DCB)	-	-	-	15,234	15,234
Sub-total transactions with owners	-	-	-	67,905	67,905
Transfers between equity components					
Estimated closing balance as at 30 June 2018	(145,099)	-	80,000	287,283	222,184
Closing balance attributable to the Australian Government	(145,099)	-	80,000	287,283	222,184

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2016-17 Actual \$'000	2017-18 Revised budget \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	256,877	277,315	270,321	276,238	288,283
Other	63,500	79,000	83,000	86,000	88,500
Total cash received	320,377	356,315	353,321	362,238	376,783
Cash used					
Other	320,377	356,315	353,321	362,238	376,783
Total cash used	320,377	356,315	353,321	362,238	376,783
Net cash from / (used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Other	39,378	67,905	63,999	61,993	45,228
Total cash used	39,378	67,905	63,999	61,993	45,228
Net cash from / (used by) investing activities	(39,378)	(67,905)	(63,999)	(61,993)	(45,228)
FINANCING ACTIVITIES					
Cash received					
Other	39,378	67,905	63,999	61,993	45,228
Total cash received	39,378	67,905	63,999	61,993	45,228
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from / (used by) financing activities	39,378	67,905	63,999	61,993	45,228
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	30,000	30,000	30,000	30,000	30,000
Cash and cash equivalents at the end of the reporting period	30,000	30,000	30,000	30,000	30,000

Prepared on Australian Accounting Standards basis.

PORTFOLIO GLOSSARY

Term	Meaning
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 Estimates Acts.
Administered	Revenues, expenses, 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.
Annual appropriation	Two appropriation Bills are introduced into Parliament in May 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 monies 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).
Departmental	Revenue, expenses, assets and liabilities 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.
Effectiveness indicators	Measure the joint or independent contribution of programmes to the achievement of their specified outcome.
Efficiency indicators	Measure the adequacy of an agency's management of its programmes. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one programme should be considered when judging efficiency.
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 or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: the amount for which an asset could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Operating result	Equals revenue less expense.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Price	One of the three key efficiency indicators. The amount the Government or the community pays for the delivery of programmes.
Programme	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Quality	One of the three key efficiency indicators. 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 the user's expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include: the size of a programme; 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 Account	Special Accounts allow money in the Consolidated Revenue Fund to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the <i>Public Governance, Performance and Accountability (PGPA) Act 2013</i>) or through an Act of Parliament (section 80 of the <i>PGPA Act 2013</i>).
Special Appropriations (including Standing 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.

