User Guide To The Portfolio Budget Statements

User guide

The purpose of the 2023-24 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. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2023-24 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth Performance Framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

Commonwealth Performance Framework Key components of relevant publications Portfolio Budget Statements (May) Corporate Plan Portfolio based (August) Entity based Supports Annual Appropriations. Informs Primary planning document of a Senators and Members of Parliament of Commonwealth entity. the proposed allocation of other resources Sets out the purposes of the entity, the to government outcomes and key activities it will undertake to achieve programs. its purposes and the results it expects to Provides links to relevant programs achieve over a minimum four year period. undertaken by other Commonwealth Describes the environment in which the entities. entity operates, the capability it requires to undertake its $\boldsymbol{activities},$ its \boldsymbol{risk} Provides high level performance information for current, ongoing programs, oversight and management systems particularly a forecast of performance including key risks, and how it will for the current year. cooperate with others, including any subsidiaries, to achieve its purposes. Provides detailed prospective performance information for proposed Explains how the entity's performance new budget measures that require a new will be measured and assessed. program or significantly change an existing program. Annual Performance Statement (October following year) Entity based Included in the Commonwealth entity's Annual Report. Focuses on recent performance. Reports on the actual performance results for the year against the forecasts made in the corporate plan and Portfolio Budget Statements, and provides other performance information relevant to the entity. Provides an analysis of the factors that contributed to the entity's performance results.