

# GLOSSARY



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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.
Capital Budget Statement	Shows all planned capital expenditure (capital expenditure on non-financial assets), whether funded through capital appropriations for additional equity or borrowings, or from funds from internal sources.
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	Resources controlled by agencies, including salaries and allowances (previously running costs). Such resources are used to produce outputs on behalf of government, including outsourced activities resourced and controlled by the agency.
Non-financial Assets – Summary of Movement	Shows budgeted acquisitions and disposals of non-financial assets during the financial year.
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.
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.

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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 users' expectations and experiences.
Quantity	Size of an output. Count or volume measures. How many or how much.
Statement of Financial Position (Balance Sheet)	Shows the financial position of the Department. It enables decision makers to track the management of the Department's assets and liabilities.
Statement of Cash Flows	Provides important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.
Statement of Financial Performance (Operating Statement)	This statement provides a picture of the expected financial results to the Department by identifying full accrual expense and revenues which highlights whether the Department is operating at a sustainable level.
Third Party Outputs	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.