

Glossary

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.
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 budget 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.
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.
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.
Statement of Assets and Liabilities (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 Revenues and Expenses (Operating Statement)	This statement provides a picture of the expected financial results to the Department by identifying full accrual expenses 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.