

# Glossary of Terms and Abbreviations and Acronyms



# Glossary of Terms

Term	Meaning
<b>Accrual accounting</b>	The accounting basis that brings items to account as they are earned or incurred (and not as cash received or paid) and recognises them in financial statements for the related accounting period.
<b>Act of Grace payment</b>	A discretionary power provided under section 33 of the FMA Act to make payments in special circumstances, generally those in which the Australian Government considers it has a moral rather than legal obligation to provide redress to an individual or other entity, in relation to losses directly caused by the acts or omissions of the government, or caused by the unintended, unfair or anomalous effect of its legislation.
<b>Administered items</b>	Revenues, expenses, assets and liabilities that the executive government controls, but which an agency or authority manages on the government's behalf.
<b>Appropriation</b>	An amount of public monies the Parliament authorises for spending (that is, funds to be withdrawn from the Consolidated Revenue Fund). Not only does an appropriation authorise the Australian Government to withdraw monies, but it also restricts the expenditure to the particular purpose specified.
<b>AusTender</b>	The Australian Government's web based procurement system, which provides centralised access to all publicly available approaches to market, multi-use lists, annual procurement plans and reported contracts.
<b>Australian Reward Investment Alliance</b>	The Trustee for the Commonwealth Superannuation Scheme, the Public Sector Superannuation Scheme and the Public Sector Superannuation Accumulation Plan and manages the investments of the associated funds. See <a href="http://www.aria.gov.au">www.aria.gov.au</a>
<b>Australian Political Exchange Council</b>	An organisation that develops young Australian political leaders by providing opportunities to gain insights into the political systems and cultures of countries with which an exchange program has been established.
<b>Australian Workplace Agreement (AWA)</b>	An individual written agreement between an employer and employee about the terms and conditions of employment, made under the <i>Workplace Relations Act 1996</i> up until 13 February 2008.
<b>Average Staffing Level (ASL)</b>	The average number of employees receiving salary or wages (or compensation in lieu of salary or wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
<b>Budget</b>	The Australian Government Budget sets out the fiscal and economic outlook for Australia, and includes expenditure and revenue estimates for the current financial year, the budget year, and three forward financial years. It shows the government's social and political priorities, and how the government intends to achieve these. The Budget is usually announced in May each year.
<b>Certified Agreement</b>	A collective agreement certified by the Australian Industrial Relations Commission. Collective agreements were required to be certified by the commission prior to 27 March 2006.
<b>Collective Agreement</b>	A collective agreement relating to employment conditions made directly between an employer and a group of employees.

<b>Term</b>	<b>Meaning</b>
<b>Comcover</b>	The Australian Government's general insurance fund.
<b>ComSuper</b>	Provides superannuation administration services to the Boards of Trustees responsible for the Commonwealth Superannuation Scheme, Public Sector Superannuation Scheme, Public Sector Superannuation Accumulation Plan, Military Superannuation and Benefits Scheme and the Defence Force Retirement and Death Benefits Scheme. See <a href="http://www.comsuper.gov.au">www.comsuper.gov.au</a>
<b>Commonwealth Monthly Financial Statements</b>	Statements published pursuant to section 54 of the FMA Act.
<b>Consolidated Financial Statements</b>	Statements that present the whole-of-government financial results inclusive of all Australian Government controlled entities, including entities outside the general government sector, such as Australia Post and the Reserve Bank of Australia.
<b>Commonwealth Parliament Offices</b>	Offices that provide state-based parliamentary office accommodation for Ministers, opposition office-holders and leaders of minority parties and provide temporary office and meeting facilities for visiting Senators and Members. Senators may also choose to establish their electorate office within a Commonwealth parliamentary office.
<b>Commonwealth Procurement Guidelines (CPGs)</b>	Guidelines that are issued by the Minister for Finance and Deregulation under Financial Management and Accountability Regulation 7(1). They establish the core procurement policy framework and articulate the government's expectations for all FMA Act agencies and their officials when performing duties related to procurement.
<b>Consultancy services</b>	One particular type of service delivered under a contract for services. They are distinguished from other contracts by the nature of the work performed. A consultant is an entity (individual, partnership or corporation) engaged to provide professional independent and expert advice or services. Typically, the term consultancy services is used to describe the application of expert professional skills to: investigate or diagnose a defined issue or problem; carry out defined research, reviews or evaluations; or provide independent advice, information or creative solutions to assist the agency in management decision-making.
<b>Debt waiver</b>	A discretionary power provided under section 34 of the FMA Act to waive debts owed to the Australian Government in special circumstances, generally those in which the government considers it has a moral, rather than legal obligation to extinguish a debt, the repayment of which would result in an overall loss to the individual or entity concerned which has arisen through a direct act or omission of the government; or in the case of an individual, which would cause or exacerbate ongoing financial hardship.
<b>e-Government</b>	The application of information and communications technology – particularly the internet – to enable better service delivery and better administration by government.
<b>Ethanol blended fuel (E10)</b>	A blended fuel consisting of 10 per cent ethanol and 90 per cent unleaded petrol.

Term	Meaning
<b>Expenditure Review Committee of Cabinet</b>	The major ministerial committee responsible for examining all expenditure proposals in light of the government's overall fiscal strategy, advising Cabinet on budget spending priorities and initiating reviews of expenditure under individual ongoing programs.
<b>Expenditure Review Taskforce</b>	A taskforce charged with identifying savings or opportunities to improve the overall quality of government program delivery.
<b>Final Budget Outcome report</b>	Financial statements which are similar to those in the Budget but provide actual outcomes rather than estimates and are released no later than three months after the end of the relevant financial year.
<b>Future Fund</b>	A fund established by the government for the purpose of accumulating assets to offset future Australian Government superannuation liabilities.
<b>Gateway Review Process (Gateway)</b>	A project assurance methodology that involves short, intensive reviews at critical points in the project's lifecycle by a team of reviewers not associated with the project. This provides an arm's length assessment of the project against its specified objectives and an early identification of areas requiring corrective action.
<b>General Government Sector</b>	This sector comprises entities that provide public services which are mainly non market in nature, are mainly for the collective consumption of the community, involve the transfer or redistribution of income or are financed mainly through taxes and other compulsory levies.
<b>Government Business Enterprise (GBE)</b>	A Commonwealth authority or Commonwealth company that is prescribed as a GBE in regulations under the <i>Commonwealth Authorities and Companies Act 1997</i> .
<b>Headcount</b>	The actual number of employees employed by the department.
<b>Mid-year Economic and Fiscal Outlook (MYEFO)</b>	The MYEFO updates the economic and fiscal outlook from the previous Budget. It is released each year by the end of January or six months after the last Budget, whichever is later.
<b>Nation-building Funds</b>	The collective term for the Building Australia Fund, the Education Investment Fund and the Health and Hospitals Fund. These funds provide financing sources to meet the government's commitment to invest in critical areas of infrastructure such as transport, communications, energy, water, education, research and health.
<b>Non-ongoing staff member</b>	A person engaged as an APS employee under subsection 22(2)(b) or 22(2)(c) of the <i>Public Service Act 1999</i> .
<b>Ongoing staff member</b>	A person engaged as an ongoing APS employee under subsection 22(2)(a) of the <i>Public Service Act 1999</i> .
<b>Operation Sunlight</b>	The Australian Government's reform agenda to improve the openness and transparency of public sector budgetary and financial management and to promote good financial governance practices.

Term	Meaning
<b>Outcomes and outputs structure</b>	The outcomes and outputs structure of an agency reflects its business operations and provides the basis of performance reporting to the parliament. Outcomes are the results, impacts or consequences of actions by the Australian Government on the Australian community. Outputs contribute to outcomes, and are specified by price, quantity and quality.
<b>Performance information</b>	Evidence about performance that is collected and used systematically which may relate to appropriateness, effectiveness and efficiency and the extent to which an outcome can be attributed to an intervention.
<b>Portfolio Additional Estimates Statements</b>	Statements which inform senators, members and the public of changes since the Budget to the proposed allocation of resources to government outcomes.
<b>Portfolio Budget Statements</b>	Statements which explain how moneys included in the Appropriation Bills (Budget Bills) are to be spent.
<b>Practical Completion</b>	The point in time at which construction works have been completed except for minor defects and the contractor has provided appropriate certifications and documentation.
<b>Private financing</b>	A form of government procurement involving the use of private sector capital to wholly or partly fund an asset that otherwise would have been purchased directly by the government and which is used to deliver government outcomes.
<b>Protective Security Manual</b>	The principal means for disseminating Australian Government protective security policies, principles, standards and procedures to be followed by all Australian Government agencies for the protection of official resources.
<b>Strategic Priorities and Budget Committee of Cabinet</b>	A subcommittee that provides strategic oversight and direction to: broad government strategy; sensitive whole-of-government issues; Council of Australian Government processes; and budget processes by setting the budget and fiscal strategies and broad policy priorities for expenditure.
<b>Telepresence</b>	A set of video conferencing technologies that allow a person to feel and appear as if they are present at a remote location.
<b>Updated Economic and Fiscal Outlook (UEFO)</b>	A UEFO is published should the government consider that changes in economic conditions or its fiscal strategy warrant an update of its economic forecasts and key budget aggregates. The first UEFO was released on 3 February 2009 to explain the impact of the global recession on Australia's economic outlook and key fiscal measures.

# Acronyms

Acronym	Meaning
<b>AASB</b>	Australian Accounting Standards Board
<b>ABA</b>	Aboriginals Benefit Account
<b>ABGR</b>	Australian Building Greenhouse Rating
<b>AGD</b>	Attorney-General's Department
<b>AGIMO</b>	Australian Government Information Management Office
<b>AGOSP</b>	Australian Government Online Service Point
<b>AHSPIA</b>	Australian Hearing Special Program for Indigenous Australians
<b>AMG</b>	Asset Management Group
<b>ANAO</b>	Australian National Audit Office
<b>AO</b>	Order of Australia
<b>APS</b>	Australian Public Service
<b>APSC</b>	Australian Public Service Commission
<b>ARTC</b>	Australian Rail Track Corporation
<b>ASC</b>	Australian Submarine Corporation
<b>ASIO</b>	Australian Security Intelligence Organisation
<b>ASL</b>	Average Staffing Level
<b>AusAid</b>	Australian Agency for International Development
<b>AWA</b>	Australian Workplace Agreement
<b>BCC</b>	Business Cost Calculator
<b>BPTC</b>	Business Process Transformation Committee
<b>BRCWG</b>	Business Regulation and Competition Working Group
<b>CA</b>	Collective Agreement
<b>CAC Act</b>	<i>Commonwealth Authorities and Companies Act 1997</i>
<b>CAP</b>	Community Agents Program
<b>CAS</b>	Central Advertising System
<b>CeBIT</b>	Centre for Office and Information Technology
<b>CEI</b>	Chief Executive's Instructions
<b>CIO</b>	Chief Information Officer
<b>CIOC</b>	Chief Information Officer Committee
<b>CMUL</b>	Communications Multi-Use List
<b>COAG</b>	Council of Australian Governments
<b>CPGs</b>	Commonwealth Procurement Guidelines

Acronym	Meaning
<b>DBCDE</b>	Department of Broadband, Communications and the Digital Economy
<b>DECCW</b>	NSW Department of Environment, Climate Change and Water
<b>DEEWR</b>	Department of Education, Employment and Workplace Relations
<b>DEWHA</b>	Department of Environment, Water, Heritage and the Arts
<b>DHA</b>	Defence Housing Australia
<b>E10</b>	Ethanol Blended Fuel
<b>EEGO</b>	Energy Efficiency in Government Operations
<b>EL</b>	Executive Level
<b>ELS-ILSS</b>	English as a Second Language – Indigenous Language Speaking Students
<b>EPBC Act</b>	<i>Environmental Protection and Biodiversity Conservation Act 1999</i>
<b>Finance</b>	Department of Finance and Deregulation
<b>FMA Act</b>	<i>Financial Management and Accountability Act 1997</i>
<b>FMG</b>	Financial Management Group
<b>FOI</b>	Freedom of Information
<b>FOI Act</b>	<i>Freedom of Information Act 1982</i>
<b>GBE</b>	Government Business Enterprise
<b>GST</b>	Goods and Services Tax
<b>HR</b>	Human Resources
<b>ICT</b>	Information and Communication Technology
<b>ICV</b>	Indigenous Community Volunteers
<b>IDCC</b>	Inter-departmental Committee on Communications
<b>ILC</b>	Indigenous Land Corporation
<b>IPSU</b>	Indigenous Professional Support Units
<b>JCPAA</b>	Joint Committee of Public Accounts and Audit
<b>LEGA</b>	Legal Aid for Indigenous Australians
<b>LJADP</b>	Law and Justice Advocacy Development Program
<b>MOP(S) Act</b>	<i>Members of Parliament (Staff) Act 1984</i>
<b>MPL</b>	Medibank Private Limited
<b>MYEFO</b>	Mid-year Economic and Fiscal Outlook
<b>NABERS</b>	National Australian Built Environment Rating System
<b>NBN</b>	National Broadband Network
<b>NEPC Act</b>	<i>National Environment Protection Council Act 1994</i>

Acronym	Meaning
<b>NTER</b>	Northern Territory Emergency Response
<b>OBPR</b>	Office of Best Practice Regulation
<b>OEА</b>	The Office of Evaluation and Audit (Indigenous Programs)
<b>OECD</b>	Organisation for Economic Cooperation and Development
<b>OH&amp;S</b>	Occupational Health and Safety
<b>OH&amp;S Act</b>	<i>Occupational Health and Safety Act 1991</i>
<b>OSR</b>	NSW Office of State Revenue
<b>PBS</b>	Portfolio Budget Statements
<b>PAES</b>	Portfolio Additional Estimates Statements
<b>PSM</b>	Public Service Medal
<b>PWC</b>	Public Works Committee
<b>RIS</b>	Regulation Impact Statement
<b>SIGB</b>	Secretaries' ICT Governance Board
<b>SES</b>	Senior Executive Service
<b>SNP</b>	School Nutrition Program
<b>SSCFPA</b>	Senate Standing Committee on Finance and Public Administration
<b>UEFO</b>	Updated Economic and Fiscal Outlook
<b>VIP</b>	Very Important Person
<b>VSA</b>	Volume Sourcing Agreement