

# PART FIVE

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## WORK HEALTH AND SAFETY

The Treasury promotes early intervention and prevention through its health, safety and wellbeing systems, policies and programs. The Treasury actively encourages employees to contribute to a safer workplace by reporting potential hazards, incidents and accidents as soon as they occur, and being sensible about their actions in the workplace.

To assist officers to exercise due diligence in accordance with the *Work Health and Safety Act 2011*, the Treasury undertook a consultative process with internal business groups to review its risk profile for Work Health and Safety hazards and associated risks. The department's risk registers were reviewed for consistency and a system was implemented to continuously review and update the registers through the Work Health and Safety Committee.

The Treasury continues to explore and implement strategies to help minimise the human and financial costs of injury and illness. Case management presents issues that are complex and varied. In 2012-13 the Treasury offered flexible arrangements that benefited both the department and injured or ill employees by supporting them to manage their illness or injury appropriately and to remain at work. Potential compensation claims and loss of productivity were reduced through the Treasury Early Intervention Policy which assisted employees to access immediate treatment for illnesses and injuries likely to impact their capacity to work.

The Treasury's 2011-12 Comcare premium rate was revised from 0.61 per cent to 0.62 per cent and the 2012-13 Comcare premium rate was revised from 0.39 per cent to 0.40 per cent. The Treasury's Comcare premium rate has consistently remained lower than the Commonwealth average of 1.41 per cent and 1.77 per cent respectively.

In accordance with Part 10 of the *Work Health and Safety Act 2011*, the Treasury is required to provide a report on work health and safety activities and statistics for notifiable incidents, investigations and notices.

**Table 10: Work Health and Safety Act**

<i>Work Health and Safety Act 2011</i>	Number
Deaths that required notice under section 38	0
Serious injury or illness that required notice under section 38	0
Dangerous incidents that required notification under section 38	0
Investigations conducted under Part 9	0
Notices given to The Treasury under section 191 (improvement notices)	0
Notices given to The Treasury under section 195 (prohibition notices)	0
Notices given to The Treasury under section 198 (non-disturbance)	0

Ongoing risk management activities within the Treasury's Health and Safety Management Arrangements included:

- Ergonomic workstation setup and assessments as requested; implementation of Comcare's Work Health and Safety eLearning module for both staff and managers; lens reimbursements; the Employee Assistance Program; review of the Work Health and Safety risk profile; review of the Health and Safety Representative network and active promotion and engagement of the Health and Safety Committee.
- The Health and Safety Committee met every three months in accordance with the *Work Health and Safety Act 2011*. The meetings monitored and reviewed health and safety measures and facilitated cooperation and communication amongst staff.
- Timely reporting of work-related incidents ensures immediate action is taken to rectify hazards. During 2012-13, the Treasury received 23 work-related incident reports which included a number of trips, slips, falls, outside the Treasury building.
- Managers are encouraged to report absences which may be related to physical or psychological injury or illness to enable staff and managers to be supported. This includes assistance under the Treasury Early Intervention Policy.
- Health and Safety Representatives and their work groups are aligned to the Treasury's group structure. There are two health and safety representatives from each Group and all of the positions are filled.
- First aid officers are located throughout the department. Staff with underlying health conditions such as epilepsy, asthma and diabetes are encouraged to advise nearby first aid officers to ensure timely and appropriate assistance is provided.
- The Treasury offers individual workstation assessments and training on ergonomics, workstation adjustment and recommended workstation practices. A total of 24 employees were referred for external workstation assessments and 112 employees received individual workstation setups conducted by trained Treasury employees during 2012-13. Workstation setup training is offered as part of the Treasury's Health and Wellbeing Program.
- Employees requiring glasses for screenbased use can be reimbursed a portion of the cost. In 2012-13, 21 employees received reimbursement.

Free influenza vaccinations are offered annually with 386 employees receiving the vaccination in April 2013.

## ADVERTISING AND MARKET RESEARCH

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The Treasury undertook the following advertising and marketing research in 2012-13.

**Table 11: Advertising and marketing research expenditure for 2012-13**

Purpose	Vendor	Cost (\$)
Advertising campaign		-
Business advertising	Adcorp Australia Pty Ltd	13,024
Recruitment advertising	Adcorp Australia Pty Ltd	24,070
Total		37,094

Note: These figures exclude GST. Payments less than \$2,000 are not included in this table.

## ECOLOGICALLY SUSTAINABLE DEVELOPMENT AND ENVIRONMENTAL PERFORMANCE

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The department's objective is to improve its environmental outcomes in accordance with the Energy Efficiency in Government Operations Policy while at the same time providing services of the highest quality.

The Treasury has in place an Environmental Management Plan which details its environmental policies and programs to meet its commitments under the Treasury Building Management Committee Green Improvement Agreement, to improve its environmental performance.

The Treasury actively participates in various environmental forums through the Australian Property Institute and Facilities Management Association of Australia. The Treasury participates in the annual Earth Hour.

### Energy management

The Treasury is progressing with various energy savings initiatives, including a review of the tenancy lighting control system, the installation of solar film on windows and a trial of double glazed windows in selected areas of the tenancy.

Environmental initiatives already implemented include:

- the procurement of five star energy rated electrical appliances;
- installation of motion sensors to control lighting in areas such as conference rooms, meeting rooms and storage facilities;
- upgrading of lighting with new triphosphor light tubes, which use 45 per cent less energy; and
- a range of signage and intranet messages to encourage employees to minimise the department's energy use.

The Treasury uses 10 per cent Greenpower in the Treasury Building. The percentage of green energy is determined by an existing Whole of Government procurement arrangement for electricity.

The Treasury used approximately 5,411 mega joules of electricity per person for office tenant light and power, below the Energy Efficiency in Government Operations Policy target of 7,500 mega joules per person per annum.

In 2012-13 total tenant light and power consumption was approximately 1,799,851 kilowatt hours.

### Recycling

#### Comingled and organic recycling

All tenancy kitchens have been provided with waste recycling stations to facilitate a number of recycling streams (including comingled recycling, paper recycling facilities and organic waste).



Staff are encouraged to sort waste appropriately in order to maximise recycling and minimise the disposal of waste to landfill.

During the 2012-13 reporting period the Treasury recycled 5.8 tons of commingled waste, 4.0 tons of used paper towel, and 4.8 tons of organic waste.

## Paper recycling

The Treasury recycles paper and cardboard products. Classified waste paper is pulped and reused in the production of paper and cardboard products.

The Treasury also participates in the recycling of toner cartridges, fluorescent lighting tubes and batteries, and the department promotes the recycling of old mobile phones, donating them to charity.

## Vehicles

In the 2012-13 financial year, the departmental fleet vehicles comprised three cars. During this period the fleet consumed approximately 1,625 litres of fuel and travelled an estimated total of 16,618 kilometres.

The department promotes and supports the biofuels / ethanol industry in Australia by using E10 blended fuel.

During the 2012-13 financial year departmental pool vehicles averaged a Green Vehicle Guide (GVG) of 14; the GVG rating combines air pollution and greenhouse ratings. The Treasury received four stars out of a possible five star rating.

## Air Travel

Treasury employees are encouraged to minimise air travel and fleet vehicle usage. They are instructed to undertake travel only where there is a demonstrated business need. Telepresence, teleconferencing and videoconferencing are encouraged as alternatives.

## Resource efficiencies

During the year the department deployed a pilot of 'follow-me-print', a secure printing facility that allows staff to print documents at any printer by authenticating themselves using a swipe card. 'Follow-me-print' automatically purges any print jobs not accessed within a set timeframe.

The use of automatic double-sided printing also reduces the amount of paper consumed. All employees are encouraged to consider ways to minimise printing.

In compliance with the *Australian Government ICT Sustainability Plan 2010–2015*, the department's general-use office copy paper has a post-consumer recycled content of 50 per cent.

## Water

Treasury uses a mix of different types of water flow restriction controls and water-efficient appliances in kitchens and toilets to minimise use across the Treasury Building tenancy.

Treasury Building tenancies are not metered separately for water consumption.



## CARER SUPPORT

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The Treasury recognises that all carers have the same rights, choices and opportunities as other Australians, regardless of age, race, gender, disability, sexuality, religious or political beliefs, cultural or linguistic heritage or differences, socioeconomic status or locality.

The Treasury's carer support framework includes:

- a nondiscriminatory definition of family in the *Treasury Workplace Agreement 2011-14* recognising relatives by blood, marriage, strong traditional or ceremonial affinity and genuine domestic or household relationships;
- a range of family-friendly working arrangements such as access to information about childcare and school holiday care, access to a carer's room, access to carer's leave and accreditation as a breastfeeding-friendly workplace;
- using accumulated personal leave to care for sick family and household members, or a person they have caring responsibilities for. Staff may also access unpaid carer's leave to care for or support family or household members or if an unexpected family or household emergency arises;
- access to an Employee Assistance Program. The program provides a free professional and confidential counselling service to assist staff and their immediate family members experiencing work-related or personal problems;
- access to onsite childcare facilities in the Abacus Childcare and Education Centre which is managed by Communities@Work. As at 30 June 2013 there were 85 children from Treasury families enrolled at the Abacus Childcare and Education Centre. The centre can accommodate a total of 143 child care places;
- part-time and flexible working arrangements. At 30 June 2013, 13.2 per cent of Treasury staff worked part-time. Both male and female employees use part-time work to enable them to balance work and personal responsibilities. The proportion of females working part-time increased from 19.3 per cent at 30 June 2012 to 22.1 per cent at 30 June 2013 while males working part-time increased from 3.3 per cent to 5.2 per cent. Access to job-share arrangements and home-based work help Treasury staff balance work and personal commitments.

## GRANTS

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Consistent with requirements in the Commonwealth Grant Guidelines, information on grants awarded by the Treasury during the period 1 July 2012 to 30 June 2013 is available at [www.treasury.gov.au](http://www.treasury.gov.au).

## PUBLICATION SCHEME

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Agencies subject to the *Freedom of Information Act 1982 (FOI Act)* are required to publish information as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Treasury's IPS plan can be located on the Treasury website at [www.treasury.gov.au](http://www.treasury.gov.au).

## SPATIAL REPORTING

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Treasury does not administer any subsidies or personal benefits. All spatial information can be found in the Australian Taxation Office's annual report.

## RESOURCE TABLES

Table 10: Summary resource statement

	Actual available appropriation 2012-13 \$'000	Payments made 2012-13 \$'000	Balance remaining \$'000
	(a)	(b)	(a-b)
<b>Ordinary annual services</b>			
<b>Departmental appropriation</b>			
Departmental appropriation <sup>1</sup>	189,365	184,883	4,482
<b>Total departmental</b>	189,365	184,883	4,482
<b>Administered expenses</b>			
Outcome 1 <sup>1</sup>	20,103	18,645	n/a
<b>Total administered expenses</b>	20,103	18,645	n/a
<b>Total ordinary annual services</b>	<b>A 209,468</b>	<b>203,528</b>	<b>n/a</b>
<b>Other services</b>			
<b>Departmental non-operating</b>			
Equity injections <sup>2</sup>	1,839	1,631	208
<b>Total</b>	1,839	1,631	208
<b>Administered non-operating</b>			
Administered assets and liabilities			
Outcome 1 <sup>2</sup>	57,000	13,691	n/a
<b>Total</b>	57,000	13,691	n/a
<b>Total other services</b>	<b>B 58,839</b>	<b>15,322</b>	<b>n/a</b>
<b>Total available annual appropriations (A+B)</b>	<b>268,307</b>	<b>218,850</b>	<b>n/a</b>
<b>Special appropriations</b>			
<i>Asian Development Bank (Additional Subscription) Act 2009</i>	16,239	16,239	n/a
<i>Federal Financial Relations Act 2009</i>	68,403,140	68,375,596	n/a
<i>International Monetary Agreements Act 1947</i>	251,666	236,304	n/a
<i>Superannuation Industry (Supervision) Act 1993</i>	16,763	16,763	n/a
<b>Total special appropriations</b>	<b>C 68,687,808</b>	<b>68,644,902</b>	<b>n/a</b>
<b>Total appropriations excluding Special accounts (A+B+C)</b>	<b>68,956,115</b>	<b>68,863,752</b>	<b>n/a</b>

Table 10: Summary resource statement (continued)

	Actual available appropriation 2012-13 \$'000 (a)	Payments made 2012-13 \$'000 (b)	Balance remaining \$'000 (a-b)
<b>Special accounts</b>			
Appropriation receipts	-	-	n/a
Non-appropriation receipts to special accounts	10,261,363	10,260,826	n/a
<b>Total special account</b>	<b>D 10,261,363</b>	<b>10,260,826</b>	<b>n/a</b>
<b>Total resourcing and payments (A+B+C+D)</b>	<b>79,217,478</b>	<b>79,124,578</b>	<b>n/a</b>
Less appropriation drawn from annual or special appropriations and/or CAC Act bodies through annual appropriations credited to special accounts	-	-	n/a
<b>Total net resourcing for the Treasury</b>	<b>79,217,478</b>	<b>79,124,578</b>	<b>n/a</b>

1. Appropriation Act (No. 1) 2012-13 and Appropriation Act (No. 3) 2012-13. The departmental appropriation includes the departmental capital budget and receipts received under s31 of the *Financial Management and Accountability Act 1997*.

2. Appropriation Act (No. 2) 2012-13 and Appropriation Act (No. 4) 2012-13.

Note: Details of appropriations are disclosed in Note 28 to the Financial Statements.

**Table 11: Resourcing for Outcome 1**

<b>Outcome 1:</b> Informed decisions on the development and implementation of policies to improve the wellbeing of the Australian people, including by achieving strong, sustainable economic growth, through the provision of advice to government and the efficient administration of federal financial relations	Budget	Actual expenses	Variation
	2012-13 \$'000	2012-13 \$'000	\$'000
	(a)	(b)	(a)-(b)
<b>Program 1.1: Department of the Treasury</b>			
Departmental expenses			
Departmental appropriation	182,727	180,336	2,391
Special accounts	1,629	1,456	173
Expenses not requiring appropriation in the Budget year	13,018	16,407	(3,389)
Administered expenses			
Other services (Appropriation Bill No. 1)	-	85	(85)
Expenses not requiring appropriation <sup>1</sup>	74,043	-	74,043
<b>Total for Program 1.1</b>	<b>271,417</b>	<b>198,284</b>	<b>73,133</b>
<b>Program 1.2: Payments to international financial institutions</b>			
Administered expenses			
Other services (Appropriation Bill No. 1)	13,928	13,928	-
Special Appropriations	4,670	3,489	1,181
<b>Total for Program 1.2</b>	<b>18,598</b>	<b>17,417</b>	<b>1,181</b>
<b>Program 1.3: Support for markets and business</b>			
Administered expenses			
Other services (Appropriation Bill No. 1)	6,175	4,717	1,458
Special Appropriations	16,720	16,763	(43)
<b>Total for Program 1.3</b>	<b>22,895</b>	<b>21,480</b>	<b>1,415</b>
<b>Program 1.4: General revenue assistance</b>			
Administered expenses			
Special appropriations	47,700,000	48,060,961	(360,961)
Special accounts	1,235,036	1,194,596	40,440
<b>Total for Program 1.4</b>	<b>48,935,036</b>	<b>49,255,557</b>	<b>(320,521)</b>
<b>Program 1.5: Assistance to the States for healthcare services</b>			
Administered expenses			
Special Appropriations	13,280,449	13,305,440	(24,991)
<b>Total for Program 1.5</b>	<b>13,280,449</b>	<b>13,305,440</b>	<b>(24,991)</b>
<b>Program 1.6: Assistance to the States for government schools</b>			
Administered expenses			
Special Appropriations	3,944,991	3,944,991	-
<b>Total for Program 1.6</b>	<b>3,944,991</b>	<b>3,944,991</b>	<b>-</b>



Table 11: Resourcing for Outcome 1

	Budget expenses 2012-13 \$'000 (a)	Actual expenses 2012-13 \$'000 (b)	Variation \$'000 (a)-(b)
<b>Program 1.7: Assistance to the States for skills and workforce development</b>			
Administered expenses			
Special appropriations	1,387,532	1,387,532	-
<b>Total for Program 1.7</b>	<b>1,387,532</b>	<b>1,387,532</b>	<b>-</b>
<b>Program 1.8: Assistance to the States for disabilities services</b>			
Administered expenses			
Special appropriations	1,244,118	1,272,875	(28,757)
<b>Total for Program 1.8</b>	<b>1,244,118</b>	<b>1,272,875</b>	<b>(28,757)</b>
<b>Program 1.9: Assistance to the States for affordable housing</b>			
Administered expenses			
Special appropriations	1,263,727	1,263,727	-
<b>Total for Program 1.9</b>	<b>1,263,727</b>	<b>1,263,727</b>	<b>-</b>
<b>Program 1.10: National Partnership Payments to the States</b>			
Administered expenses			
Special accounts	10,966,356	10,967,451	(1,095)
<b>Total for Program 1.10</b>	<b>10,966,356</b>	<b>10,967,451</b>	<b>(1,095)</b>
<b>Outcome 1 Totals by appropriation type</b>			
Administered expenses			
Other services (Appropriation Bill No. 1 & 3)	20,103	18,730	1,373
Special appropriations	68,842,207	69,255,778	(413,571)
Special accounts	12,201,392	12,162,047	39,345
Expenses not requiring appropriation	74,043	-	74,043
Departmental expenses			
Departmental appropriation	182,727	180,336	2,391
Special accounts	1,629	1,456	173
Expenses not requiring appropriation in the Budget year	13,018	16,407	(3,389)
<b>Total expenses for Outcome 1</b>	<b>81,335,119</b>	<b>81,634,754</b>	<b>(299,635)</b>
<b>Average staffing level (number)</b>	<b>937</b>	<b>930</b>	<b>7</b>

1. Represents the budgeted revaluation expense associated with the Natural Disaster Relief and Recovery Arrangements provision.

# LIST OF REQUIREMENTS

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Description	Requirement	Page/s
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<b>Consultants</b>		
The annual report must include a summary statement detailing the number of new consultancy services contracts let during the year; the total actual expenditure on all new consultancy contracts let during the year (inclusive of GST); the number of ongoing consultancy contracts that were active in the reporting year; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST). The annual report must include a statement noting that information on contracts and consultancies is available through the AusTender website	Mandatory	114-115
<b>Australian National Audit Office access clauses</b>		
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<b>Description</b>	<b>Requirement</b>	<b>Page/s</b>
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## ABBREVIATIONS AND ACRONYMS

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AASB	Australian Accounting Standards Board
ABAC	APEC Business Advisory Council
ABS	Australian Bureau of Statistics
ACCC	Australian Competition and Consumer Commission
ACL	Australian Consumer Law
ACNC	Australian Charities and Not-for-profit Commission
ADB	Asian Development Bank
AMP	Agency Multicultural Plan
ANAO	Australian National Audit Office
ANCP	Australian National Contact Point
ANZTPA	Australia New Zealand Therapeutic products Agency
AOFM	Australian Office of Financial Management
APEC	Asia Pacific Economic Cooperation
APFF	Asia Pacific Financial Forum
APRA	Australian Prudential Regulation Authority
APS	Australian Public Service
APSC	Australian Public Service Commission
ARPC	Australian Reinsurance Pool Corporation
ASIC	Australian Securities and Investments Commission
ASX	Australian Stock Exchange
ATO	Australian Taxation Office
AusAID	Australian Agency for International Development
AWA	Australian Workplace Agreement
BAF	Business Advisory Forum
BEPS	Base Erosion and Profit Shifting
BRCWG	COAG Business Regulation and Competition Working Group
BTWG	Business Tax Working Group
CAC Act	<i>Commonwealth Authorities and Companies Act 1997</i>
CBA	Commonwealth Bank of Australia
CBOSC	Commonwealth Bank Officers' Superannuation Corporation
CEFC	Clean Energy Finance Corporation
CFR	Council of Financial Regulators
CGS	Commonwealth Government Securities
COAG	Council of Australian Governments
CPRs	Commonwealth Procurement Rules
CRF	Consolidated Revenue Fund

CSS	Commonwealth Superannuation Scheme
EBRD	European Bank for Reconstruction and Development
EL	Executive level
FATCA	<i>Foreign Account Tax Compliance Act</i>
FCA	Federal Court of Australia
FIFO	Fly-in, fly-out
FIRB	Foreign Investment Review Board
FMA Act	<i>Financial Management and Accountability Act 1997</i>
FMO	Finance Minister's Orders
FoFA	Future of Financial Advice
FOI	Freedom of Information
FPMS	Federal Payments Management System
FSAP	Financial Stability Assessment Program
FSB	Financial Stability Board
GRA	General revenue assistance
GST	Goods and services tax
GVG	Green Vehicle Guide
HCS	HIH Claims Support
HLIC	Housing Loans Insurance Corporation
IBRD	International Bank for Reconstruction and Development
ICA	<i>Insurance Contracts Act 1984</i>
IDA	International Development Association
IFC	International Finance Corporation
IGA	Intergovernmental Agreement
IMF	International Monetary Fund
IMR	Investment manager regime
IMTC	Information Management and Technology Committee
IT	Information technology
IWC	Inclusive Workplace Committee
JCPAA	Joint Committee of Public Accounts and Audit
KPMG	Klynveld Peat Marwick Goerdeler
LISC	Low income superannuation contribution
MIGA	Multilateral Investment Guarantee Agency
MIT	Managed Investment Trusts
MRRT	Minerals Resource Rent Tax
MYEFO	Mid-Year Economic and Fiscal Outlook
NDIS	National Disability Insurance Scheme
NHSC	National Housing Supply Council
NIIS	National Injury Insurance Scheme



NMETO	Net medical expenses tax offset
NP	National Partnerships
NSW	New South Wales
NTLG	National Tax Liaison Group
NZ	New Zealand
OECD	Organisation for Economic Cooperation and Development
OPA	Official Public Account
OTC	Over-the-counter
PBS	Portfolio Budget Statements
PDS	People Development System
PGSAs	Post Graduate Study Awards
PIR	Post Implementation Review
PJC	Parliamentary Joint Committee
PRRT	Petroleum Resource Rent Tax
PSS	Public Sector Superannuation Scheme
PSSap	Public Sector Superannuation accumulation plan
RBA	Reserve Bank of Australia
SBR	Standard Business Reporting
SCSI	Standing Committee on Standards Implementation
SDR	Special Drawing Rights
SES	Senior Executive Service
SNE NP	<i>National Partnership to Deliver a Seamless National Economy</i>
SPP	Specific Purpose Payment
SRC	Supervisory and Regulatory Cooperation
TES	Tax Expenditure Statement
TTAASAG	Trans-Tasman Accounting and Auditing Standards Advisory Group
TTSOG	Trans-Tasman Senior Officials Group
WET	Wine Equalisation Tax

## GLOSSARY

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Activities	The actions/functions performed by agencies to deliver government policies.
Administered item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the agency and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	An amount of public money parliament authorises for spending with funds to be withdrawn from the CRF. Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes specified in the Appropriation Acts.
APS employee	A person engaged under section 22, or a person who is engaged as an APS employee under section 72, of the <i>Public Service Act 1999</i> .
Clear read principle	<p>Under the Outcomes arrangements, there is an essential clear link between the Appropriation Bills, the Portfolio Budget Statements (PBS), the Portfolio Additional Estimates Statements, and annual reports of agencies. Information should be consistent across these and other budget documents, and, where possible, duplication of reporting within the PBS should be avoided. This is called the clear read between the different documents.</p> <p>Under this principle, the planned performance in PBS is to be provided on the same basis as actual performance in the annual reports covering the same period, to permit a clear read across planning and actual performance reporting documents. Agencies should take this into account in designing their performance reporting arrangements.</p>
<i>Commonwealth Authorities and Companies Act 1997</i> (CAC Act)	The CAC Act sets out the financial management, accountability and audit obligations on Commonwealth statutory authorities and companies in which the Commonwealth has at least a direct controlling interest. A list of CAC Act bodies can be found at: <a href="http://finance.gov.au/financialframework/caclegislation/docs/CACbodylist.pdf">finance.gov.au/financialframework/caclegislation/docs/CACbodylist.pdf</a> .
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.

Contractor	A person engaged by an agency, usually on a temporary basis. Treated as an employee of the agency for the purposes of program performance reporting.
Corporate governance	The process by which agencies are directed and controlled. It is generally understood to encompass authority, accountability, stewardship, leadership, direction and control.
Departmental item	Resources (assets, liabilities, revenues and expenses) that agency chief executive officers control directly. This includes outsourced activities funded and controlled by the agency. Examples of departmental items include agency running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
<i>Financial Management and Accountability Act 1997 (FMA Act)</i>	The FMA Act sets out the financial management, accountability and audit obligations of agencies (including departments) that are financially part of the Commonwealth (and form part of the General Government Sector). A list of FMA Act agencies can be found at: <a href="http://finance.gov.au/financialframework/fmalegislation/docs/FMAAgenciesList.pdf">finance.gov.au/financialframework/fmalegislation/docs/FMAAgenciesList.pdf</a> .
Financial results	The results shown in the financial statements of an agency.
Grant	Commonwealth financial assistance as defined under Regulations 3A(1) and 3A(2) of the <i>Financial Management and Accountability Regulations 1997</i> .
Materiality	Takes into account the planned outcome and the relative significance of the resources consumed in contributing to the achievement of that outcome.
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the Government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the Government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Non-ongoing APS employee	A person engaged as an APS employee under subsection 22(2)(a) of the <i>Public Service Act 1999</i> .
Official Public Account (OPA)	The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of the Consolidated Revenue Fund.
Ongoing APS employee	A person engaged as an ongoing APS employee under section 22(2)(a) of the <i>Public Service Act 1999</i> .
Operations	Functions, services and processes performed in pursuing the objectives or discharging the functions of an agency.

Outcomes	The results, impacts or consequence of actions by the Commonwealth on the Australian community. They should be consistent with those listed in agencies' Portfolio Budget Statements.
Performance information	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. While performance information may be quantitative (numerical) or qualitative (descriptive), it should be verifiable.
Portfolio Budget Statements (PBS)	Budget-related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each agency within a portfolio.
Programs	An activity or groups of activities that deliver benefits, services or transfer payments to individuals, industry/business or the community as a whole and are the primary vehicles for government agencies to achieve the intended results of their outcome statements.
Public service care agency	A public service care agency is defined in section 4 of the <i>Carer Recognition Act 2010</i> to mean an agency as defined in the <i>Public Service Act 1999</i> that is responsible for the development, implementation, provision or evaluation of policies, programs or services directed to carers or the persons for whom they care.
Senate Estimates Hearings	Senate Standing Committees hold hearings to scrutinise the appropriation bills and any explanatory documentation tabled to accompany them. Public servants are called as witnesses to hearings.
Specific Purpose Payments (SPP)	Commonwealth payments to the States for specific purposes in order to pursue important national policy objectives in areas that may be administered by the States.

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