

PART A

USER GUIDE

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Introduction

The purpose of the 2004-05 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio. Agencies receive resources from the annual appropriations bills, special appropriations, standing appropriations (including 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 2004-05. In this sense the PB Statements are officially a Budget Related Paper and is declared by the Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

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

Structure of the Portfolio Budget Statements

The PB Statements are presented in three parts as outlined below.

Part A: User Guide

Provides an introduction explaining the purpose of the PB Statements as well as information in relation to the structure of the document, styles and conventions used.

Part B: Portfolio Overview

Provides a brief overview of the portfolio. Portfolio outcomes are depicted in a chart that outlines the structure of the outcomes to which the portfolio contributes.

Part C: Agency Budget Statements

For each agency within the portfolio a budget statement is presented under the name of the agency. These are presented in four sections as outlined below.

Section 1: Overview, appropriations, and budget measures summary

Section 1 provides a brief overview of the agency, details agency appropriations and summarises, where applicable, Budget measures. This section describes the link between the resources appropriated and their application to the outputs the agency delivers to contribute to the achievement of specified outcomes. Similarly, there is a description of the link between resources appropriated and their application to the administered items the agency manages on behalf of government to contribute to the achievement of specified outcomes.

Section 2: Outcomes and outputs information

Section 2 provides a brief description of the specified outcomes and, where applicable, Budget measures. The section also provides details of resourcing, outlining both administered and departmental appropriations, how outputs contribute to outcomes, performance information for the outcomes, outputs and administered items, and planned evaluations. Upcoming competitive tendering and contracting that is of a material or sensitive nature is noted here.

Section 3: Budgeted financial statements

Section 3 contains the budgeted financial statements in accrual format covering the budget year, previous year and the three out-years for each agency.

Section 4: Purchaser/provider and cost recovery arrangements

Section 4 is presented in two parts. The first part discloses, where relevant, purchaser/provider arrangements that the agency has entered into with other agencies. The second part discloses, where relevant, cost recovery arrangements according to the Commonwealth Cost Recovery Policy, and a summary of the agency's Cost Recovery Impact Statement, where applicable.

Glossaries are provided at the end of the document.

Styles and conventions used

- (a) The following notations may be used:
- * The nature of this measure is such that a reliable estimate cannot be provided.
 - nil
 - .. not zero, but rounded to zero
 - \$m \$ million
- (b) Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

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A copy of this document can be located on the Department of the Treasury website at <http://www.treasury.gov.au> or the Australian Government Budget website at: <http://www.budget.gov.au>.

