# Appendix 1 – [Glossary](https://www.finance.gov.au/resource-management/pgpa-glossary/)

| **Word or term** | **Description**  |
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| Act | A statute or law passed by both Houses of Parliament that has received Royal Assent. Acts are also known as primary legislation. |
| Administrative Arrangements Order (AAO) | Legislation by the Governor-General that sets out the matters and Acts dealt with by each Department of State and its minister(s).  |
| Advance to the Finance Minister (AFM) | A provision contained in the annual appropriation Acts, from which the Finance Minister may determine to allocate amounts to entities for urgent and unforeseen expenditure. |
| Advance to the responsible Presiding Officer (APO) | A provision equivalent to an AFM (above), from which the responsible Presiding Officers may determine to allocate amounts to the Parliamentary Departments for urgent and unforeseen expenditure. |
| Annual appropriation | An appropriation contained in one of the annual appropriation Acts. |
| Bill | A proposal for a new law (Act) or a change to an existing Act. |
| Budget Process Operational Rules (BPORs) | Standing rules endorsed annually by Cabinet, which set out the major administrative and operational arrangements that underlie the management of the Budget process.  |
| Cabinet | The focal point of the decision-making process of the government, composed of either the full ministry, or a specified group of ministers selected by the Prime Minister. |
| Corporate Commonwealth Entities (CCEs) | A body corporate that has a separate legal personality from the Commonwealth and can act in its own right, exercising certain legal rights such as entering into contracts and owning property. Most CCEs are financially separate from the Commonwealth. |
| Company constitution | A document that generally specifies the rules governing the relationship between, and activities of, the company and its shareholders.  |
| Consolidated Financial Statements | The Commonwealth’s annual financial statements. |
| Entity | A non-corporate Commonwealth entity or corporate Commonwealth entity as defined by the PGPA Act. |
| Executive government | The executive is the administrative arm of government. The Australian government is formed by the party or coalition of parties with the support of a majority of members in the House of Representatives. |
| Machinery of Government  | Used to describe a variety of organisational or functional changes affecting the Commonwealth. The term is also used to describe 'administrative re-arrangements' and/or amendments to the AAO. |
| Mid-Year Economic and Fiscal Outlook  | 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.  |
| Legislation | A law or body of laws formally made or enacted. Legislation includes statute law (Acts of Parliament, also known as primary legislation) and legislative instruments, such as rules and regulations (also known as subordinate or delegated legislation). |
| Legislative instrument | Legislative instruments are laws on matters of detail made by a person or body authorised to do so by the relevant enabling legislation.  |
| Non-corporate Commonwealth entities (NCEs) | NCEs are legally and financially part of the Commonwealth established under power from the Constitution, usually through legislation and the exercise of executive power. NCEs form part of the executive government and are accountable to parliament.  |
| Officials | Officials include accountable authorities’ employees, officers or members of the entity (e.g. members of a commission or members of a governing board), directors and persons prescribed by an Act (e.g. statutory office holders) or the PGPA Rule. |
| OPA | The Commonwealth's central bank account. The OPA a group of linked bank accounts, referred to as the Official Public Account Group of Accounts.  |
| Outcomes | The results, impacts or consequences of a purpose or activity, as defined in the annual appropriation Acts and the PB statements, by a Commonwealth entity and some Commonwealth companies. |
| PGPA Rule | A legislative instrument made by the Finance Minister under the PGPA Act–sections 101 to 105, prescribing matters required or permitted by the PGPA Act or necessary or convenient to be prescribed for carrying out or giving effect to the PGPA Act. |
| Responsible minister | The minister who is responsible for matters described under the AAO.  |
| Royal Assent | A Bill passed by parliament does not become an Act until it is formally accepted by the Governor-General. This particular process for making laws is referred to as Royal Assent. |
| Special account | A type of special appropriation, limited by amount, criteria and often by time, which may be established under the sections 78 and 80 of the PGPA Act. |
| Special appropriation | Authority within an Act (other than an annual appropriation Act) to spend money from the CRF for particular purposes.  |