# Appendix 2 – Acronyms and abbreviations

| **Acronym/abbreviation** | **Title in full** |
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| AAI | Accountable authority instructions |
| AAO | Administrative Arrangements Order |
| AAU | Agency Advice Unit |
| Act | Act of Parliament |
| AFM | Advance to the Finance Minister |
| AGS | Australian Government Solicitor |
| APO | Advance to the responsible Presiding Officer |
| ATO | Australian Taxation Office |
| BPORs | Budget Process Operational Rules |
| Budget (the) | Australian Government Budget |
| CBMS | Central Budget Management System |
| CCEs | Corporate Commonwealth Entities |
| CFS | Consolidated Financial Statements |
| COAG | Council of Australian Governments  |
| Constitution (the) | The Constitution of Australia Act |
| CRF | Consolidated Revenue Fund |
| Direction (the) | *The* [*A New Tax System (GST, Luxury Car Tax and Wine Tax) Direction 2015*](https://www.comlaw.gov.au/Details/F2015L00566) |
| Finance | Department of Finance |
| Finance Minister | The Commonwealth Minister for Finance  |
| FF(SP) Regulations | *Financial Framework (Supplementary Powers) Regulations 1997*  |
| FMIS | Financial management information system |
| GST | Goods and Services Tax |
| Legislation Act | *Legislation Act 2003* |
| Legislation Register | Federal Register of Legislation |
| MoG | Machinery of Government |
| NCEs | Non-corporate Commonwealth Entities |
| OPA | Official Public Account |
| OPC | Office of Parliamentary Counsel |
| PAES | Portfolio Additional Estimates Statements |
| Parliament | The Parliament of Australia |
| PB Statements | Portfolio Budget Statements |
| PGPA Act | *Public Governance, Performance and Accountability Act 2013* |
| PGPA Rule | *Public Governance, Performance and Accountability Rule 2014* |
| POs | Presiding Officers |
| RMG | Resource Management Guide |
| Treasury (the) | Department of the Treasury |