

Appendixes

Alphabetical Listing of Agencies

Glossary

Alphabetical Listing of Agencies

Aboriginal Areas Protection Authority
Auditor-General's Office
Central Holding Authority
Construction Division
Darwin Bus Service
Darwin Port Corporation
Data Centre Services
Department of Business and Employment
Department of the Chief Minister
Department of Education and Training
Department of Health and Families
Department of Justice
Department of the Legislative Assembly
Department of Local Government and Housing
Department of Natural Resources, Environment, the Arts and Sport
Department of Planning and Infrastructure
Department of Regional Development, Primary Industry, Fisheries and Resources
Government Printing Office
Land Development Corporation
Northern Territory Electoral Commission
Northern Territory Police, Fire and Emergency Services
Northern Territory Treasury
Northern Territory Treasury Corporation
NT Fleet
NT Home Ownership
Office of the Commissioner for Public Employment
Ombudsman's Office
Territory Discoveries
Territory Wildlife Parks
Tourism NT

Glossary

Accrual Accounting	Accrual accounting is the accounting basis where assets, liabilities, equity, income and expenses are recognised in the reporting periods to which they relate, regardless of when cash is received or paid.
Business Line	Goods and services produced by government business divisions which are sold to the community and to agencies for a fee-for-service basis, similar to a commercial enterprise.
Capital Appropriation	Capital appropriation represents an increase in the Government's investment in an agency for asset purchases and capital works projects. A capital appropriation is provided to agencies by the Central Holding Authority for capital items.
Capital Grants	Capital grants are provided to fund the construction or upgrade of significant assets that are owned by entities outside the Budget Sector (grant recipients). Works may either be managed by the grant recipient (to which the grant is provided directly), or by the Department of Planning and Infrastructure, in which case grant funds are held by the agency that is providing the grant and the asset is handed over to the grant recipient on completion of construction.
Capital Works	Capital works are defined as building and engineering works that create an asset, as well as constructing or installing facilities and fixtures associated with, and forming an integral part of, those works. This definition focuses on capital projects where construction activity is required in order to create an asset. Capital works projects would typically include constructing buildings, roads and bridges, installing large airconditioning plants or lifts, upgrading or extending existing buildings, and major roadworks that upgrade existing roads. A further breakdown is provided with a split between major and minor new works (refer to <i>Budget Paper No. 4</i>).
Carry Forward	Funding that has not been fully expended within a financial year and is carried over into the following year to be utilised.
Cash Accounting	Cash accounting recognises revenue and expenditure only at the time cash is received or paid.
Closing the Gap	Closing the Gap refers to Closing the Gap of Indigenous Disadvantage: A Generational Plan of Action, a comprehensive framework that seeks to close the gap in life outcomes between Indigenous and non-Indigenous Territorians, which encompasses not only a five-year \$286 million package of measures but other related initiatives.

Community Service Obligation	A community service obligation (CSO) arises when the Government requires a government business division or government owned corporation to carry out activities which it would not choose to do on a commercial basis or would only do so at higher commercial prices. CSOs allow the Government to achieve identifiable community or social objectives that would not be achieved if left to commercial considerations.
Commonwealth Appropriation	Commonwealth Appropriation is a new form of appropriation that will commence in 2008-09 as a result of the Intergovernmental Agreement on Federal Financial Relations agreed by COAG in late 2009 and effective from 1 January 2009. The new arrangements result in Specific Purpose Payments and National Partnership payments from the Commonwealth being received by Treasury, on behalf of the Central Holding Authority. In order to pass these on to relevant agencies, a new form of appropriation is required.
Consumer Price Index	A general indicator of the prices paid by household consumers for a specific basket of goods and services in one period relative to the cost of the same basket in a base period.
General Government Agency	An entity or group of entities mainly engaged in providing services or producing goods for the general public, such as education, health and policing services. Goods and services are provided free of charge or at nominal charges.
Goods and Services Received Free of Charge	Resources received by an agency from another entity without charge. A revenue and a corresponding expense are recorded when the goods and services can be reliably measured, and goods and services would have been purchased if they had not been provided free of charge.
Government Business Divisions	Government business divisions (GBDs) are Territory-controlled trading entities that follow commercial practices and are required to comply with competitive neutrality principles.
Government Owned Corporation	A government owned corporation (GOC) is an entity whose objectives are to operate at least as efficiently as any corporate business and maximise sustainable return to government. The <i>Government Owned Corporations Act</i> adopts the shareholder model of corporate governance and the Power and Water Corporation became the Territory's first GOC on 1 July 2002.
Headworks	Provision of infrastructure to the boundary of a property relating to services such as power, water, sewerage and access roads.
Minor New Works	Minor new works are construction projects that relate to improvements or construction of a new Territory Government asset with an estimated value of \$300 000 or less.

Northern Territory Emergency Response	The Northern Territory Emergency Response refers to the Commonwealth's intervention in remote communities of the Northern Territory to address the welfare of Aboriginal children in response to the Little Children are Sacred Report.
Outcome	Outcomes are expressions of the intended results, impacts or consequences on the Territory community of outputs provided by agencies. Outcomes represent the objectives that the Government is seeking to achieve.
Output	Outputs are the services provided or the goods produced by an agency for users external to the agency. The Government purchases outputs in order to achieve policy objectives or outcomes.
Output Appropriation	Output appropriation is provided to fund the delivery of outputs and is determined at the whole of agency level. Output appropriation provides the Government's funding for agency operations after taking into account funding from agency revenue. Although output appropriation is based on accrual costs, it does not encompass non-cash accrual costs, such as depreciation. This will result in deficits generally being reported by agencies.
Output Group	Output groups aggregate similar or related agency outputs and are applied primarily for reporting purposes.
Parameters	Parameters are also referred to as inflators and deflators. They are used to develop outer year projections. Parameters used to adjust estimates are the Consumer Price Index, wage increases and productivity dividend.
Purpose	The <i>Appropriation Act</i> provides the Central Holding Authority with the authority to pay appropriations for Purposes. Purposes are appropriations for output, capital, employee entitlements, interest, taxes, other administrative payments and Treasurer's Advance.
Repairs and Maintenance	Repairs and maintenance works are undertaken to maintain existing assets in working condition. Repairs and maintenance keep an asset functioning at its current capacity and do not enhance the asset significantly or extend its useful life. This is in contrast to capital works on existing assets, which will substantially change or improve the asset through expansion or upgrade. Repairs and maintenance are recorded as operational expenses by agencies. Repairs and maintenance grants may also be provided to non-government entities to enable them to maintain their assets.
Specific Purpose Payments	Specific purpose payments (SPPs) are tied grants received from the Commonwealth, which are earmarked for specific purposes.

Tax Equivalents Regime	The mechanism to ensure that GBDs and government owned corporations incur tax liabilities similar to privately owned organisations. Thus, greater parity exists between the cost structures of government-controlled trading entities and the private sector, aiding in the achievement of competitive neutrality.
Treasurer's Advance	An Allocation of that name, as specified in an <i>Appropriation Act</i> , which provides a pool of funds specifically set aside in each Budget to meet operational contingencies that arise during the year.