



# **PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS**

**2000 – 2001**

## **EDUCATION, TRAINING AND YOUTH AFFAIRS PORTFOLIO**

**EXPLANATION OF ADDITIONAL ESTIMATES 2000 - 2001**





The Hon. Dr David Kemp MP  
Minister for Education, Training and Youth Affairs

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Senator the Hon Margaret Reid  
President of the Senate  
Parliament House  
CANBERRA ACT 2600

The Hon Neil Andrew MP  
Speaker of the House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Madam President and Mr Speaker

**2000 – 2001 PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS**

I herewith present to you the 2000-2001 Portfolio Additional Estimates Statements for the Education, Training and Youth Affairs Portfolio.

The statements provide details of the Additional Estimates variations for the Portfolio, including explanation for variations to the Budget figures. They are submitted as part of my Ministerial obligations for accountability to Parliament and through it, the public.

Yours sincerely

DAVID KEMP



**PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS  
2000 - 2001**

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# **PART A**

## **USER GUIDE**

## PART A - USER GUIDE

### PURPOSE OF THE DOCUMENT

The purpose of the Portfolio Additional Estimates Statements (PAES) is to inform Members and Senators of the basis for proposed outlays for the Portfolio with particular emphasis on the provisions in the 2000 - 2001 Appropriation Bills 3 and 4. The PAES aims to provide sufficient information, explanation and justification to enable Parliament to understand the financial impact of each item proposed in the Appropriation Bills. An important point to note is that Tables 1.2 and 1.3 display funding information relating to Appropriation Bills 3 and 4 only, whereas Maps 2 to 5 display funding information about all funds controlled or administered by the Department.

### STRUCTURE OF THE DOCUMENT

The PAES is divided into three parts.

**Part A - User Guide** provides information to users of the document including information about the purpose of the document and style conventions used within the document.

**Part B - Portfolio Overview** provides an overview of the Portfolio's role and charter including a summary of the outcome framework and a chart of the senior management structure.

**Part C - Agency Additional Estimates Statements** provides a consolidated explanation of the major elements of the Additional Estimates Bills, including a summary of funding by outcome and a table reconciling the appropriation items and outcomes. Part C is divided into the following sections:

Section 1 - Department Overview, Additional Estimates and Other Variations to Outcomes provides an overview of changes in the Department's funding.

Section 2 - Revisions to Outcomes and Outputs provides an overview of Additional Estimate variations for each of the Department's three outcomes and contributing output groups. The information for each outcome includes relevant additional estimates, resources and performance information and a diagram showing the specific outcome, output groups and departmental outputs.

Section 3 - Budgeted Financial Statements including the previous financial years results, the revised Budget estimates and three out years are presented for the Department.

The **Appendices** include a glossary and a list of acronyms used in the PAES.

## Departmental versus Administered Items

The Portfolio's financial resources are split into two separate categories, Departmental and Administered. The reason resources are split into two, and are reported separately, is due to the different nature of accountability resulting from the varying degrees of control an Agency/Department has over transactions.

Departmental items are those assets, liabilities, revenues and expenses controlled by departments or agencies in providing their goods and services (eg services such as ministerial briefing and policy advice) to Government. In contrast Administered items are not controlled by the Agency. These assets, liabilities, revenues and expenses are controlled by the Government and managed by departments or agencies on behalf of the Government. Administration of these items is carried out by an Agency through a set of rules, procedures or guidelines that have been established either by statute or by another party such as the Minister or Government. Administered items do not involve the direct production of outputs by Commonwealth agencies. They can involve the production of goods and services by other levels of government, external service providers or recipients.

## Calendar Year Funding

The education sector operates and is funded on a calendar year basis. However, this is not consistent with the financial year recording and reporting timeframe adopted by the Commonwealth and this timing difference in preparing financial year budgets creates assets and liabilities that were not previously recognised in cash budgets.

The net impact of this means that at the end of EACH FINANCIAL year the Commonwealth will record a liability (grants payable) and corresponding asset (appropriation receivable) for the second half of the CALENDAR YEAR.

## GST Accounting Treatment

Estimates are prepared consistent with GST accounting requirements, as outlined by the Urgent Issues Group (UIG) of the Australian Accounting Research Foundation. The UIG consensus requires that expenses and assets be accounted for net of recoverable GST and revenues be accounted for net of GST payable. This means that the financial tables in this document, which generally reflect expenses, do not include any GST amounts.

## Style Conventions

The financial tables throughout the document contain estimated outlays for both the 1999-2000 and 2000-01 financial years. While individual amounts shown have been rounded (to the nearest \$'000 in most cases) some "totals" may be the rounded additions of unrounded figures and all percentage calculations are also determined on the unrounded figures.



# **PART B**

## **PORTFOLIO OVERVIEW**

## **PART B - PORTFOLIO OVERVIEW**

The Portfolio comprises the Department of Education, Training and Youth Affairs (DETYA), the Australian National Training Authority (ANTA), the Anglo-Australian Telescope Board (AATB), the Australian National University (ANU) and the Australian Research Council (ARC).

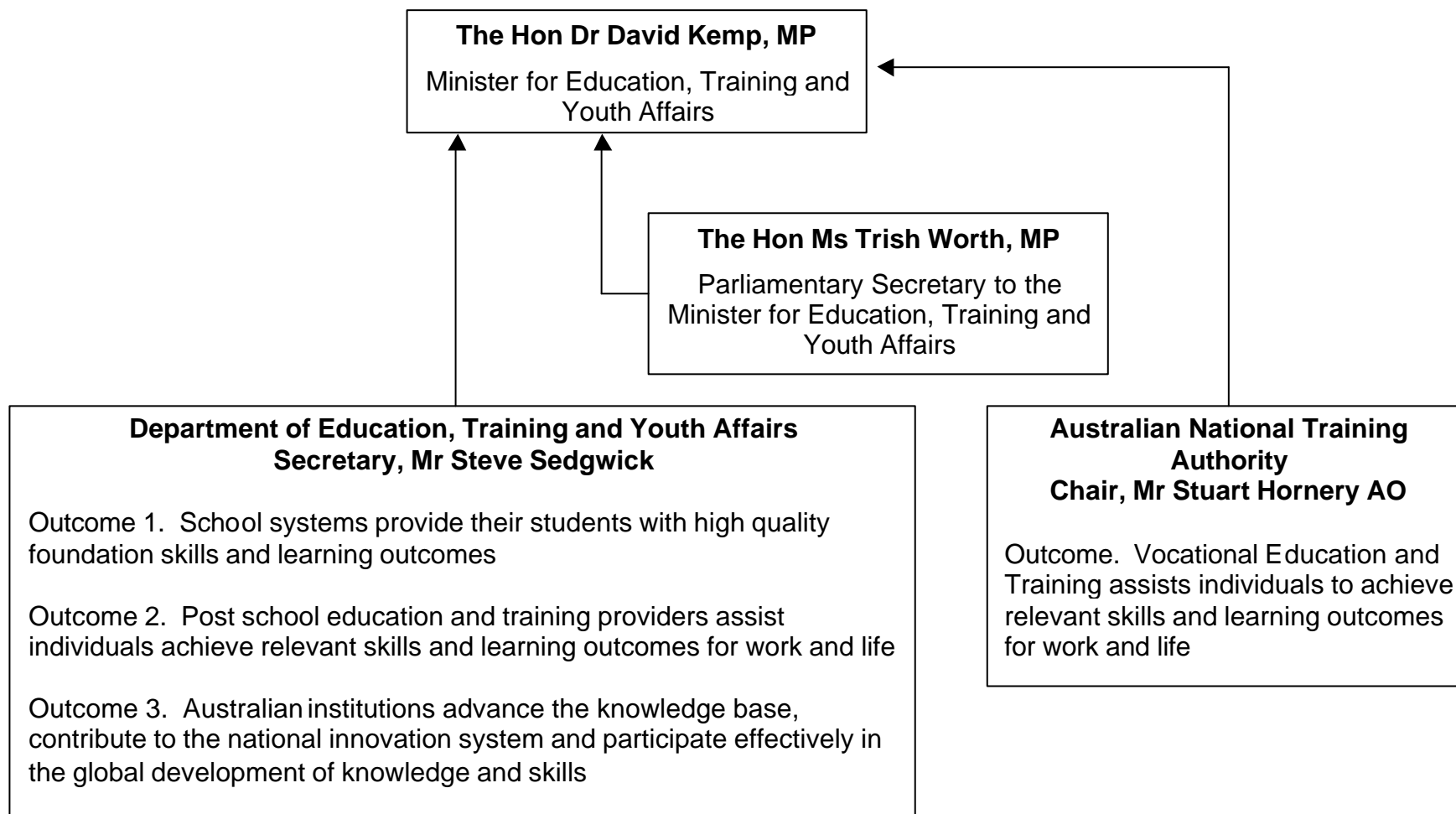
Both DETYA and ANTA are financial entities “controlled” by the Commonwealth, are in the general government sector and are therefore treated as agencies within the Portfolio’s Outcome framework. The AATB, ANU and the ARC are not regarded as agencies for the purposes of the Outcome/output framework.

The strategic priorities of the portfolio remain those specified in the Portfolio Budget Statements 2000-2001.

### **ADDITIONAL ESTIMATES AND VARIATIONS – PORTFOLIO LEVEL**

On this occasion Additional Estimates are only being provided to the Department of Education, Training and Youth Affairs. Funding for the Australian National Training Authority will remain unchanged. Information on the changes to funding levels for the Department is summarised at Part C, Section 1 of this document. Detailed explanations for individual variations by Outcome are at Section 2.

## MAP 1 – Structure of Outcomes for the Education, Training and Youth Affairs Portfolio



## EDUCATION, TRAINING AND YOUTH AFFAIRS PORTFOLIO MINISTER

**The Hon Dr David Kemp MP**  
Minister for Education, Training and Youth Affairs

**The Hon Ms Trish Worth MP**  
Parliamentary Secretary to the Minister for  
Education, Training and Youth Affairs

### DEPARTMENT OF EDUCATION, TRAINING AND YOUTH AFFAIRS EXECUTIVE TOP STRUCTURE

**Steve Sedgwick**  
Secretary

**Peter Grant**  
Deputy Secretary

**Tony Greer**  
First Assistant  
Secretary  
Schools

**Mike Gallagher**  
First Assistant  
Secretary  
Higher Education

**Colin Walters**  
First Assistant  
Secretary  
Training and Youth

**Robert Horne**  
First Assistant  
Secretary  
International,  
Analysis and  
Evaluation

**Bill Burmester**  
First Assistant  
Secretary  
Corporate

**Peter Whitney**  
Head  
Future Pathways  
Strategy Group

**Bill Bowron**  
Assistant  
Secretary  
Audit

**Tony Kwan**  
Chief Information  
Officer

### EDUCATION, TRAINING AND YOUTH AFFAIRS PORTFOLIO - OTHER BODIES

**Prof J Mould**  
Chair  
Anglo-Australian  
Telescope Board

**Mr S Hornery AO**  
Chair  
Australian National  
Training Authority

**Prof R D Terrell**  
Vice Chancellor  
Australian National  
University

**Prof V Sara**  
Chair  
Australian Research  
Council

As at 15 November 2000

# **PART C**

## **AGENCY ADDITIONAL ESTIMATES STATEMENTS**

## **PART C - AGENCY ADDITIONAL ESTIMATES STATEMENTS**

### **SECTION 1: OVERVIEW, VARIATIONS AND MEASURES**

#### **DEPARTMENT OVERVIEW**

The role of the Department and the Department's three outcomes remain those specified in the 2000 - 2001 Portfolio Budget Statements.

#### **MEASURES ANNOUNCED SINCE THE 2000-01 BUDGET**

Measures announced since the 2000-01 Budget include:

- Establishment Grants for New Non-Government Schools;
- Eligibility of Distance Education for Students at Non-Government Schools for General Recurrent Grants;
- Funding for Students with Disabilities attending Non-Government Schools;
- Education Services for Overseas Students (ESOS) Assurance Fund; and,
- Additional funding for the Centre for Quantum Computer Technology.

Details of these measures are shown in Table 1.1 and discussed on page 14 (Measures announced since the 2000-2001 Budget).

#### **ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES**

As part of the 2000 - 2001 Additional Estimates process, adjustments have been made to both Departmental and Administered expenses. Map 2 shows the changes across all outcomes for all items. It is important to note that the primary purpose of this document is to explain Appropriation Bills 3 and 4, which are a sub-set of the total changes to the Department's resourcing as shown in Map 2. Detail on the variations contained in Appropriation Bills 3 and 4 (Additional Estimates) are shown in Tables 1.2 and 1.3 and by Outcome in Section 2 of this document.

#### **Departmental**

##### **Price of Output – up \$3.082 million**

The price of DETYA's outputs has increased by a total of \$3.082 million. This is made up of:

- Savings
  - Departmental Appropriation estimates have been reduced by \$0.896 million to reflect: reductions to offset increased bank interest estimates (\$0.378 million) reduced Capital Use Charge of \$0.512 million and \$0.006 million to reflect reduced Comcover premiums. (Refer Summary of Agency Savings p18)

- Other Revenue
  - an increase in Revenue from Independent Sources of \$3.978 million which reflects an increase in estimated revenues from Special Account activities of \$3.600 million and an estimated increase in bank interest revenue of \$0.378 million. (Refer Variations to Revenue from Independent Sources p20 and Appendix 1.1).
- Re-attribution of Costs
  - There has also been some re-attribution of costs between Outcomes. There is no change in the overall funding available as a result of the revised attribution. The revised attribution of funds has not affected the performance measures applied to each Output.

• There are no Additional Estimates for Departmental Appropriations in 2000-01.

### **Administered – up \$87.623 million**

The Administered Expenses have increased by a total of \$87.623 million. This is reflected by:

- Additional Estimates resulting in an increased Administered Appropriation of \$14.193 million (Appropriation Bill 3), comprising:
  - \$12.975 million for the rephasing of Administered funds from 1999-00; and,
  - an additional \$1.218 million as a result of price adjustments.

Section 2 provides a breakdown by Outcome for each item.

- An increase of \$74.430 million for estimates associated with Special Appropriations that can be attributed to:
  - A change in the accrual recognition points for a number of Schools Administered Items (\$37.462 million);
  - Measures announced since the last Budget, see Table 1.1 (\$4.807 million); and,
  - Price adjustments and other parameter movements (\$32.161 million).

Appendix 2.2 provides the revised estimates for Administered Special Appropriations 2000-2001.

- A decrease of \$1 million related to a Federation Fund Special Account expense rephasing.

**RESOURCING FOR ALL OUTCOMES AND OUTPUT GROUPS (Including changes since Budget)**  
**MAP 2 – Outcomes and Output Groups for the Department of Education, Training and Youth Affairs – 2000-2001**

**Department of Education, Training and Youth Affairs**  
Total Price of Outputs: \$223.976m (up \$3.082m)  
Departmental Appropriations: \$210.529m (down \$0.896m)  
Total Administered Expenses: \$11,419.189m (up \$87.6243m)

**Outcome 1**  
**School systems provide their students with high quality foundation skills and learning outcomes**  
Total Price of Outputs: \$76.383m (up \$1.893m)  
Departmental Appropriations: \$75.812m (up \$1.922m)  
Administered Expenses: \$5,340.786m (up \$34.889m)

**Outcome 2**  
**Post school education and training providers assist individuals achieve relevant skills and learning outcomes for work and life**  
Total Price of Outputs: \$102.654m (up \$1.073m)  
Departmental Appropriations: \$100.483m (up \$0.946m)  
Administered Expenses: : \$5,603.241 (up \$47.021m)

**Outcome 3**  
**Australian institutions advance the knowledge base, contribute to the national innovation system and participate effectively in the global development of knowledge and skills**  
Total Price of Outputs: \$44.939m (up \$0.116m)  
Departmental Appropriations: \$34.234m (down \$3.764m)  
Administered Expenses: \$475.162m (up \$5.714m)

**Output Group 1.1**  
Infrastructure funding for the schools system  
Price of Output: \$10.379m (down \$1.657m)  
Departmental Appropriation: \$10.308m (down \$1.624m)  
Administered Expense: \$4,463.512m (up \$22.044m)

**Output Group 2.1**  
Infrastructure funding for the post compulsory education system  
Price of Output: \$33.357m (up \$0.572m)  
Departmental Appropriation: \$32.564m (up \$0.563m)  
Administered Expense: \$5,009.677m (up \$35.918m)

**Output Group 3.1**  
Block funding higher education research and research training  
Price of Output: \$2.930m (down \$0.313m)  
Departmental Appropriation: \$2.332m (down \$0.892m)  
Administered Expense: \$219.297m (down \$2.817m)

**Output Group 1.2**  
Assistance for school students with special needs  
Price of Output: \$44.020m (up \$0.778m)  
Departmental Appropriation: \$43.617m (up \$0.725m)  
Administered Expense: \$739.678m (up \$9.931m)

**Output Group 2.2**  
New Apprenticeships  
Price of Output: \$28.692m (up \$0.420m)  
Departmental Appropriation: \$28.327m (up \$0.661m)  
Administered Expense: \$481.063m (up \$3.863m)

**Output Group 3.2**  
Competitive Research Schemes  
Price of Output: \$9.226m  
Departmental Appropriation: \$9.216m  
Administered Expense: \$247.826m (up \$8.531m)

**Output Group 1.3**  
Enhance the quality of teaching and learning  
Price of Output: \$21.984m (up \$2.772m)  
Departmental Appropriation: \$21.887m (up \$2.821m)  
Administered Expense: \$137.596m (up \$2.913m)

**Output Group 2.3**  
Skill development and transition support  
Price of Output: \$28.576m (down \$0.052m)  
Departmental Appropriation: \$27.926m (down \$0.230m)  
Administered Expense: \$90.549m (up \$7.240m)

**Output Group 3.3**  
Internationalisation of Australian education and training  
Price of Output: \$32.783m (up \$0.429m)  
Departmental Appropriation: \$22.686m (down \$2.872m)  
Administered Expense: \$8.039m (no change)

**Output Group 2.4**  
Opportunities for the active engagement of young people with community activities  
Price of Output: \$12.029m (up \$0.133m)  
Departmental Appropriation: \$11.666m (down \$0.048m)  
Administered Expense: \$21.952m (no change)



## **EXPLANATION OF MEASURES ANNOUNCED SINCE THE 2000-01 BUDGET**

### **Establishment Grants for New Non-Government Schools**

The Government will provide grants to new non-government schools to assist with establishment costs. New schools that commenced after 11 May 1999 will be eligible to receive establishment grants from calendar year 2001 for a transitional period of one or more years. Grants will be provided at the rate of \$500 per student enrolled in the school's first year of operation and \$250 per student for any subsequent year.

### **Eligibility of Distance Education Students at Non-Government Schools for General Recurrent Grant Funds**

The Government has decided that, under certain circumstances, distance education students enrolled in approved non-government schools will attract per capita funding to their school under the General Recurrent Grants Programme. The new eligibility will apply from 2001 and is expected to cost \$0.5 million a year, which will be absorbed within existing resourcing.

Eligible non-government schools and systems will receive funding for their distance education students at the rate of 13.7 per cent of Average Government Schools Recurrent Costs. This is the minimum level of Commonwealth per capita funding under the new socio-economic status-based funding arrangements to apply from January 2001.

### **Funding for Students with Disabilities attending Non-Government Schools**

The Government has decided that from 2001, all students with disabilities attending non-government schools will attract additional assistance to their school at a flat rate of \$561 per student per year.

The Government has also decided that schools that receive higher levels of per capita assistance for these students under the current Education Resource Index-based funding approach should not be financially disadvantaged by the new funding arrangements. Funding for these schools will be maintained in real terms at the per capita rate for 2000 for the number of students with disabilities at the school as at the 2000 school census date.

### **Education Services for Overseas Students (ESOS) Assurance Fund**

The Government will make a one-off contribution of \$1 million in 2000-01 to the Education Services for Overseas Students Assurance Fund. The Assurance Fund is an industry-funded mechanism to ensure that overseas students enrolled in private education institutions are not disadvantaged in the event of the closure of their institution. While private education providers have responsibility for building the Fund's reserves to an effective level, the Commonwealth's one-off contribution will accelerate the build-up of reserves at the Fund's inception. This avoids financial exposure before reserves are built up through contributions from private education providers.

The cost of this measure will be absorbed from within existing resourcing.

### **Additional funding for the Centre for Quantum Computer Technology**

Building on its commitment to improve Australia's competitiveness through innovation, the Government is providing \$9.0 million over three years to the Australian Research Council Special Research Centre for Quantum Computer Technology. The Centre, located at the University of New South Wales, is a world leader in quantum computing. Its work is aimed at significantly improving the power of computers.

The Centre has received research grants from the Australian Research Council for a number of years. The additional funding will enable it to buy specialised equipment and accelerate the programme to develop a prototype quantum computer.

The Department of Education, Training and Youth Affairs as well as the Departments of Communications, Information Technology and the Arts, Defence, and Industry Science and Resources will provide funding from within existing resourcing to support this development.

**BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL**

**Table 1.2 - Appropriation Bill (No 3) 2000-01 - Department of Education, Training and Youth Affairs**

	Appropriation				
	1999-2000 Available # \$'000	2000-01 Budget \$'000	2000-01 Revised \$'000	Additional Estimates \$'000	Reduced Estimate \$'000
<b>ADMINISTERED ITEMS</b>					
Outcome 1	100,564	140,352	-	1,864	-
Outcome 2	610,946	626,120	-	12,103	-
Outcome 3	23,392	14,113	-	226	-
<b>Total:</b>	<b>734,902</b>	<b>780,585</b>	<b>-</b>	<b>14,193</b>	<b>-</b>
<b>DEPARTMENTAL OUTPUTS</b>					
Outcome 1	66,905	71,513	73,435	-	1,922
Outcome 2	95,349	93,717	94,663	-	946
Outcome 3	35,176	37,998	34,234	-	(3,764)
<b>Total:</b>	<b>197,430</b>	<b>203,228</b>	<b>202,332</b>	<b>-</b>	<b>(896)</b>
Appropriation Bill 3 (Administered & Departmental)					
<b>TOTAL:</b>	<b>932,332</b>	<b>983,813</b>	<b>202,332</b>	<b>14,193</b>	<b>(896)</b>

# 1999-2000 Available Appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available Appropriation is the amount available to be drawn down, and is equal to:

Budget Appropriation + Additional Estimates Appropriation + Departmental Adjustments and Borrowings + Advance to the Finance Minister - Savings.

**Table 1.3 - Appropriation Bill (No 4) 2000-01 - Department of Education, Training and Youth Affairs**

	Appropriation				
	1999-2000 Available # \$'000	2000-01 Budget \$'000	2000-01 Revised \$'000	Additional Estimates \$'000	Reduced Estimate \$'000
<b>SPECIFIC PAYMENTS TO THE STATES AND TERRITORIES</b>					
Outcome 1	2,970	-	-	-	-
Outcome 2	4,403	2,357	-	-	-
Outcome 3	-	-	-	-	-
<b>Total:</b>	<b>7,373</b>	<b>2,357</b>	-	-	-
<b>OTHER ADMINISTERED ITEMS</b>					
Outcome 1	-	-	-	-	-
Outcome 2	255	-	-	-	-
Outcome 3	-	-	-	-	-
<b>Total:</b>	<b>255</b>	-	-	-	-
<b>EQUITY INJECTIONS AND LOANS</b>					
Equity Injections	-	-	-	-	-
Loans	-	-	-	-	-
Carryover from previous years	23,987	-	-	-	-
Administered Capital	2,136	-	-	-	-
<b>Total Capital:</b>	<b>26,123</b>	-	-	-	-
<b>TOTAL:</b>	<b>33,751</b>	<b>2,357</b>	-	-	-

# 1999-2000 Available Appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available Appropriation is the amount available to be drawn down, and is equal to:

Budget Appropriation + Additional Estimates Appropriation + Departmental Adjustments and Borrowings + Advance to the Finance Minister - Savings.

## **SUMMARY OF AGENCY SAVINGS**

Savings of \$0.896 million from the 2000-01 and forward estimates for Departmental appropriations have been included in the revised estimates. The savings are made up of:

### **Reduced Capital Use Charge**

The Capital use Charge for 2000-01 and forward estimate years has been reduced by \$0.512 million from \$5.333 million to \$4.821 million to reflect the lower than originally estimated net asset position of the Department. The main reason for the reduction in Departmental assets is the return to Government on 6 October 2000 of \$10.000 million from the Departmental cash holdings.

### **Savings from Agency Banking Offset Arrangements**

The estimated revenue from bank interest was revised upwards by \$0.378 million in light of the cash management experience of the Department in 1999-2000. In accordance with Government requirements on the offsetting arrangements in the agency banking incentive scheme the Department's appropriations have been reduced by a corresponding amount.

### **Reduced Comcover premium**

The Comcover premium for the Department has been reduced by \$0.006 million from the previously estimated amount.

### **Transfers between Outcomes**

The estimated resource requirement of each outcome and output group has been revised since the Budget Estimates were prepared. These revised requirements use the information available from the full 1999-2000 end of year financial position of the Department to inform the assessment of the likely resource requirements for each outcome. These changed estimates between outcomes are revenue neutral and do not impact on the expected performance indicators for each outcome.

In accordance with current government reporting requirements the resources are attributed to outcomes and output groups on a notional basis. The Department has flexibility in applying the resources provided with the total Departmental funding envelope to meet workload and emerging priorities throughout the year.

The change to each outcome from these variations is:

**Table 1.4 – Detailed savings by Outcome**

DEPARTMENTAL OUTCOMES	Savings from reduced Capital Use Charge \$'000	Savings from Banking Offset Arrangement \$'000	Savings from reduced Comcover premium \$'000	Transfers between Outcomes \$'000	Total
Outcome 1	(203)	(150)	(2)	2,277	<b>1,922</b>
Outcome 2	(232)	(170)	(3)	1,351	<b>946</b>
Outcome 3	(77)	(58)	(1)	(3,628)	<b>(3,764)</b>
<b>Total:</b>	<b>(512)</b>	<b>(378)</b>	<b>(6)</b>	<b>0</b>	<b>(896)</b>

### SUMMARY OF STAFFING CHANGES

**Table 1.5 – Average Staffing Level (ASL) - Department of Education, Training and Youth Affairs**

DEPARTMENTAL OUTCOMES	1999-00 Actual	2000-01 Budget Estimate	2000-01 Revised Estimate	Variation
Outcome 1	561	503	555	+52
Outcome 2	568	564	562	-2
Outcome 3	232	283	233	-50
<b>Total:</b>	<b>1361</b>	<b>1,350</b>	<b>1,350</b>	<b>0</b>

The estimated usage of staff for each outcome has been updated to incorporate the known staff usage in 1999-2000. The Budget estimate was prepared before the end of financial year data was available. The adjustment does not mean that staff have been reassigned from Outcome 3 to Outcome 1 activities, but is a more accurate estimate of the likely staff usage for each Outcome.

The Department uses resources flexibly to meet workload and emerging priorities throughout the year. This means that staff may move between outcomes depending on the workload at the time. For this reason staff years shown for each outcome should be regarded as indicative only.

## VARIATIONS TO REVENUE FROM INDEPENDENT SOURCES

A total variation in revenue from independent sources of \$3.978 million in 2000-01 and forward estimate years is included in the revised estimates for Departmental items.

### Special Account (Trust Fund) Revenue

The major change to the estimates for revenue from independent sources relates to an increase in the estimated revenue from the Australian Education International Special Account activities. The estimated revenue in 2000-01 and the forward estimates period has been revised from \$4.000 million per annum to \$7.600 million.

This variation only affects Outcome 3.

**Table 1.6- Changes to Special Account (Trust Fund) Revenue**

DEPARTMENTAL OUTCOME	Revenue from Independent Sources (Budget) \$'000	Revenue from Independent Sources (Revised) \$'000	Variation \$'000
Outcome 3	4,000	7,600	3,600

### Net Annotated Appropriations (Section 31) Revenue

A change of \$0.378 million in the estimated revenue from net annotated appropriation arrangements is a result of increased estimate of bank interest revenue flowing from the review of interest earnings of the Department in 1999-2000. This change is offset by a reduction in the Departmental appropriations identified previously.

The variation to each outcome from agency banking offset arrangements is:

**Table 1.7 - Changes to Net Annotated Appropriations (Section 31) Revenue**

DEPARTMENTAL OUTCOMES	Revenue from Independent Sources (Budget) \$'000	Revenue from Independent Sources (Revised) \$'000	Variation in Net Annotated Appropriation \$'000
Outcome 1	600	571	(29)
Outcome 2	644	771	127
Outcome 3	2,825	3,105	280
<b>Total:</b>	<b>4,069</b>	<b>4,447</b>	<b>378</b>

# **SECTION 2**

# **REVISIONS TO OUTCOMES AND OUTPUTS**

## **SECTION 2: REVISIONS TO OUTCOMES AND OUTPUTS**

### **OUTCOMES AND OUTPUT GROUPS**

The Department has a number of funding changes to its Outcomes. These changes are described in detail below.

Variations explained in this Section are only those that are a direct result of Additional Estimates. Further changes not attributable to Additional Estimates have been explained in Section 1 – Additional Estimates and Variations to Outcomes.

#### **OUTCOME 1:**

School systems provide their students with high quality foundation skills and learning outcomes

#### **Explanation of Variations**

##### **Administered**

**Additional Estimate \$1.864 million**

This additional estimate is attributed to:

- rephasings of expenses from 1999-2000 as a result of slippage in projects for the Quality Outcomes Programme (\$1.537 million) and the School to Work Programme (\$0.098 million).
- a price adjustment of \$0.229 million reflecting the effect of the 2000 Safety Net Review decision made by the Australian Industrial Relations Commission on 1 May 2000. This decision forms a component of the Wage Cost Indices that are used to adjust most Commonwealth Government expense items. While the effect of the decision was included in the Budget aggregates, the late timing meant it was not possible to incorporate the effect of the decision into individual Budget appropriations. The Additional Estimates Bills, therefore, include this adjustment to individual appropriations.

##### **Departmental**

**Change in Price of Outputs \$1.893 million**

The increase of \$1.893 million in the price of outputs in Outcome 1 is a result of:

- the net impact of general Departmental savings (\$0.355 million) (see table 1.4)
- reattribution of appropriations between outcomes \$2,277 million (see table 1.4)
- changes to revenue from independent sources (\$0.029 million) (see table 1.7)

The performance information for Outcome 1 has not been affected by Additional Estimates. As such, the information presented in the 2000-2001 Portfolio Budget Statements (PBS) is still relevant.

### MAP 3 - Outcome 1 - Changes to outcome/output resourcing

**Outcome 1**  
 School systems provide their students with high quality foundation skills and learning outcomes

Total Price of Outputs: \$76.383m (up 1.893m)  
 Departmental Appropriation: \$75.812m (up \$\$1.922m)  
 Administered Expenses: \$5,340.786m (up \$34.889m)

**Output Group 1.1**  
 Infrastructure funding for the schools system

Price of Output: \$10.379m (down \$1.657m)  
 Administered Expense: \$4,463.512m (up \$22.044m)

**Output Group 1.2**  
 Assistance for school students with special needs

Price of Output: \$44.020m (up \$0.778m)  
 Administered Expense: \$739.678m (up \$9.931m)

**Output Group 1.3**  
 Enhance the quality of teaching and learning

Price of Output: \$21.984m (up \$2.772m)  
 Administered Expense: \$137.596m (up \$2.913m)

Departmental Output 1.1.1 Administration Total Price: \$4.780m (down \$0.913m)	Departmental Output 1.1.4 Research, Analysis and Evaluation Total Price: \$1.508m (down \$0.242m)
Departmental Output 1.1.2 Policy Advising Total Price: \$2.354m (down \$0.380m)	
Departmental Output 1.1.3 Ministerial and Parliamentary Services Total Price: \$1.737m (down \$0.122m)	

Departmental Output 1.2.1 Administration Total Price: \$26.255m (up \$0.909m)	Departmental Output 1.2.4 Research, Analysis and Evaluation Total Price: \$4.196m (up \$0.085m)
Departmental Output 1.2.2 Policy Advising Total Price: \$7.187m (down \$0.143m)	Departmental Output 1.2.5 Service Delivery Total Price: \$2.458m (down \$0.032m)
Departmental Output 1.2.3 Ministerial and Parliamentary Services Total Price: \$3,924m (down \$0.041m)	

Departmental Output 1.3.1 Administration Total Price: \$11.704m (up \$up \$1.230m)	Departmental Output 1.3.4 Research, Analysis and Evaluation Total Price: \$2.716m (up \$0.27m)
Departmental Output 1.3.2 Policy Advising Total Price: \$4.645m (up \$0.736m)	
Departmental Output 1.3.3 Ministerial and Parliamentary Services Total Price: \$2.919m (up \$0.530m)	

## **OUTCOME 2:**

Post school education and training providers assist individuals achieve relevant skills and learning outcomes for work and life

### **Explanation of Variations**

#### **Administered**

#### **Additional Estimate \$12.103 million**

This additional estimate is attributed to

- the rephasing of \$11.140 million to accommodate the rescheduling of payments for the Jobs Pathway Programme, New Apprenticeships marketing campaign Career Counselling Programme, Tasmanian Environmental Tourism Employment and Training Initiative and the Job Placement, Employment and Training Programme; and,
- a price adjustment of \$0.963 million reflecting the effect of the 2000 Safety Net Review decision made by the Australian Industrial Relations Commission on 1 May 2000. This decision forms a component of the Wage Cost Indices that are used to adjust most Commonwealth Government expense items. While the effect of the decision was included in the Budget aggregates, the late timing meant it was not possible to incorporate the effect of the decision into individual Budget appropriations. The additional estimates bills, therefore, include this adjustment to individual appropriations.

#### **Departmental**

#### **Change in Price of Outputs \$1.199 million**

The increase of \$1.199 million in the price of outputs in Outcome 2 is a result of:

- the net impact of general Departmental savings (\$0.405 million) (see table 1.4)
- reattribution of appropriations between outcomes \$1,351 million (see table 1.4)
- changes to revenue from independent sources \$0.127 million (see table 1.7)

The performance information for Outcome 2 has not been affected by Additional Estimates. As such, the information presented in the 2000-2001 Portfolio Budget Statements (PBS) is still relevant.

## MAP 4 - Outcome 2 - Changes to outcome/output resourcing

### Outcome 2

Post school education and training providers assist individuals achieve relevant skills and learning outcomes for work and life

Total Price of Outputs: \$102.654m (up \$1.073m)  
 Departmental Appropriation: \$100.483m (down \$0.946m)  
 Administered Expenses: \$5,603.241m (up \$47.021m)

Output Group 2.1  
 Infrastructure funding for the post compulsory education system

Price of Output: \$33.357m (up \$0.572m)  
 Administered Expense: \$5,009.677m (up \$35.918m)

Output Group 2.2  
 New Apprenticeships

Price of Output: \$28.692m (up \$0.420m)  
 Administered Expense: \$481.063m (up \$3.863m)

Output Group 2.3  
 Skill development and transition support

Price of Output: \$28.576m (down \$0.052m)  
 Administered Expense: \$90.549m (up \$7.240m)

Output Group 2.4  
 Opportunities for the active engagement of young people with community activities

Price of Output: \$12.029m (up \$0.133m)  
 Administered Expense: \$21.952m (no change)

Departmental Output 2.1.1  
 Administration  
 Total Price: \$15.866m  
 (down \$0.275m)

Departmental Output 2.1.4  
 Research, Analysis and Evaluation  
 Total Price: \$4.343m  
 (up \$0.698m)

Departmental Output 2.1.2  
 Policy Advising  
 Total Price: \$5.285m  
 (up \$0.154m)

Departmental Output 2.1.5  
 Service Delivery  
 Total Price: \$4.842m  
 (down \$0.063m)

Departmental Output 2.1.3  
 Ministerial and Parliamentary Services  
 Total Price: \$3.021m  
 (up \$0.058m)

Departmental Output 2.2.1  
 Administration  
 Total Price: \$14.025m  
 (down \$0.274m)

Departmental Output 2.2.4  
 Research, Analysis and Evaluation  
 Total Price: \$4.595m  
 (up \$0.399m)

Departmental Output 2.2.2  
 Policy Advising  
 Total Price: \$7.531m  
 (up \$0.424m)

Departmental Output 2.2.3  
 Ministerial and Parliamentary Services  
 Total Price: \$2.541m  
 (down \$0.129m)

Departmental Output 2.3.1  
 Administration  
 Total Price: \$10.892m  
 (down \$0.026m)

Departmental Output 2.3.4  
 Research, Analysis and Evaluation  
 Total Price: \$2.707m  
 (up \$0.192m)

Departmental Output 2.3.2  
 Policy Advising  
 Total Price: \$6.205m  
 (down \$0.209m)

Departmental Output 2.3.5  
 Service Delivery  
 Total Price: \$6.141m  
 (down \$0.080m)

Departmental Output 2.3.3  
 Ministerial and Parliamentary Services  
 Total Price: \$2.632m  
 (up \$0.072m)

Departmental Output 2.4.1  
 Administration  
 Total Price: \$5.897m  
 (up \$0.159m)

Departmental Output 2.4.4  
 Research, Analysis and Evaluation  
 Total Price: \$1.614m  
 (up \$0.054m)

Departmental Output 2.4.2  
 Policy Advising  
 Total Price: \$3.057m  
 (down \$0.048m)

Departmental Output 2.4.5  
 Policy Advising  
 Total Price: \$0.062m  
 (down \$0.001m)

Departmental Output 2.4.3  
 Ministerial and Parliamentary Services  
 Total Price: \$1.399m  
 (down \$0.031m)

### **OUTCOME 3:**

Australian institutions advance the knowledge base, contribute to the national innovation system and participate effectively in the global development of knowledge and skills

#### **Explanation of Variations**

##### **Administered**

**Additional Estimate \$0.226 million**

This additional estimate is attributed to:

- a rephrasing of \$0.200 million from 1999-2000 to support the development of and operation of the new higher education quality assurance framework.
- a price adjustment of \$0.026 million reflecting the effect of the 2000 Safety Net Review decision made by the Australian Industrial Relations Commission on 1 May 2000. This decision forms a component of the Wage Cost Indices that are used to adjust most Commonwealth Government expense items. While the effect of the decision was included in the Budget aggregates, the late timing meant it was not possible to incorporate the effect of the decision into individual Budget appropriations. The additional estimates bills, therefore, include this adjustment to individual appropriations.

##### **Departmental**

**Change in Price of Outputs \$0.166 million**

The increase of \$0.166 million in the price of outputs in Outcome 3 is a result of:

- net impact of general Departmental savings (\$0.136 million) (see table 1.4)
- reattribution of appropriations between outcomes (\$3,628 million) (see table 1.4)
- changes to revenue from independent sources \$0.280 million (see table 1.7)

The performance information for Outcome 3 has not been affected by Additional Estimates. As such, the information presented in the 2000-2001 Portfolio Budget Statements (PBS) is still relevant.

## MAP 5 – Outcome 3 – Changes to outcome/output resourcing

**Outcome 3**  
 Australian institutions advance the knowledge base, contribute to the national innovation system and participate effectively in the global development of knowledge and skills

Total Price of Outputs: \$44.939m (up \$0.116m)  
 Departmental Appropriation: \$34.234m (down \$3.764m)  
 Administered Expenses: \$475.162m (down \$5.714m)

**Output Group 3.1**  
 Funding higher education research training

Price of Output: \$2.930m (down \$0.313m)  
 Administered Expense: \$219.297m (down \$2.817m)

**Output Group 3.2**  
 Funding higher education research activities

Price of Output: \$9.226m  
 Administered Expense: \$247.826m (up \$8.531m)

**Output Group 3.3**  
 Internationalisation of Australian education and training

Price of Output: \$32.783m (up \$0.429m)  
 Administered Expense: \$8.039m (no change)

<p><b>Departmental Output 3.1.1</b>          Administration          Total Price: \$1.970m          (up \$0.012m)</p>	<p><b>Departmental Output 3.1.4</b>          Research, Analysis and Evaluation          Total Price: \$0.213m          (down \$0.101m)</p>
<p><b>Departmental Output 3.1.2</b>          Policy Advising          Total Price: \$0.488m          (down \$0.109m)</p>	
<p><b>Departmental Output 3.1.3</b>          Ministerial and Parliamentary Services          Total Price: \$0.258m          (down \$0.116m)</p>	

<p><b>Departmental Output 3.2.1</b>          Administration          Total Price: \$4.065m          (up \$0.113m)</p>	<p><b>Departmental Output 3.2.4</b>          Research, Analysis and Evaluation          Total Price: \$1.106m          (up \$0.888m)</p>
<p><b>Departmental Output 3.2.2</b>          Policy Advising          Total Price: \$2.488m          (down \$2.264m)</p>	
<p><b>Departmental Output 3.2.3</b>          Ministerial and Parliamentary Services          Total Price: \$1.567m          (up \$1.263m)</p>	

<p><b>Departmental Output 3.3.1</b>          Administration          Total Price: \$19.654m          (down \$1.155m)</p>	<p><b>Departmental Output 3.3.4</b>          Research, Analysis and Evaluation          Total Price: \$4.320m          (up \$0.346m)</p>
<p><b>Departmental Output 3.3.2</b>          Policy Advising          Total Price: \$5.085m          (up \$0.616m)</p>	
<p><b>Departmental Output 3.3.3</b>          Ministerial and Parliamentary Services          Total Price: \$3.724m          (up \$0.622m)</p>	

# **SECTION 3**

## **BUDGETED FINANCIAL STATEMENTS**

### **SECTION 3: BUDGETED FINANCIAL STATEMENTS**

The budgeted financial statements for the Department of Education, Training and Youth Affairs are presented in this section. The budgeted financial statements form the basis of the financial statements that will appear in the Department of Education, Training and Youth Affairs 2000-2001 annual report, and form the basis for input into the Whole of Government Accounts.

Separate financial statements are presented for Agency and Administered items. The Administered statements have been shaded to clearly distinguish them from items controlled by the Agency.

#### **Budgeted Statement of Revenues and Expenses (Budgeted Operating Statement)**

This statement provides a picture of the expected financial results for the Department by identifying full accrual expenses and revenues, and highlights whether the Department is operating at a sustainable level in the short run.

#### **Budgeted Statement of Assets and Liabilities (Budgeted Balance Sheet)**

Shows the financial position of the Department. It enables decision-makers to track management of the Department's assets and liabilities.

#### **Budgeted Cash Flow Statement**

Budgeted cash flows, as reflected in the statement of cash flows, provides important information on the extent and nature of cash flows by authorising them into expected cash flows from operating activities, investing activities and financing activities.

#### **Capital Budget**

Shows all proposed capital expenditure funded either through the Budget as appropriation by equity injections or as loans, and/or appropriations for administered capital, or as funds from internal sources or as funds from other sources.

#### **Non-financial Assets – Summary of Movement**

This statement shows only the Budget year 2000-2001.

**Table 3.1.1**  
**Agency Budgeted Statement of Revenues and Expenses**

	Notes	Actual 1999-2000 \$'000	2000-01 \$'000	Forward Estimate 2001-02 \$'000	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000
<b>REVENUES</b>						
Revenues from independent sources						
Sales from goods and services	1	5,876	<b>3,247</b>	3,280	3,298	3,295
Interest and dividends		1,762	<b>1,200</b>	1,200	1,200	1,200
Other sources of non-taxation Revenue	2	23,640	<b>9,000</b>	9,000	9,000	9,000
Revenue from government						
Ordinary annual appropriations (net appropriations)		197,430	<b>210,529</b>	203,908	210,280	214,383
<b>Total Revenue</b>		<b>228,708</b>	<b>223,976</b>	<b>217,388</b>	<b>223,778</b>	<b>227,878</b>
<b>EXPENSES</b>						
Employees		86,113	<b>88,326</b>	90,691	92,037	93,866
Suppliers		131,737	<b>120,589</b>	106,732	110,493	111,206
Depreciation and amortisation		13,432	<b>13,668</b>	14,050	15,311	16,847
Write down of assets		174	-	-	-	-
Net losses from sales of assets		378	-	-	-	-
Other goods and services expenses	3	1,060	<b>1,072</b>	1,094	1,116	1,138
<b>Total Expenses</b>		<b>232,894</b>	<b>223,655</b>	<b>212,567</b>	<b>218,957</b>	<b>223,057</b>
<b>Operating Result</b>		<b>-4,186</b>	<b>321</b>	<b>4,821</b>	<b>4,821</b>	<b>4,821</b>
Capital Use Charge	4	-2,420	<b>-4,821</b>	-4,821	-4,821	-4,821
Changes in accounting policies		7,881	-	-	-	-
Other movements in accumulated results		1,536	-	-	-	-
<b>Accumulated Results after Transfers</b>		<b>2,811</b>	<b>-4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 3.1.2**  
**Administered Budgeted Statement of Revenues and Expenses**

	Notes	Actual 1999-2000 \$'000	2000-01 \$'000	Forward Estimate 2001-02 \$'000	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000
<b>REVENUES</b>						
Taxation		-	-	-	-	-
Other taxes, fees and fines		-	-	-	-	-
Non-Taxation						
Revenues from Government		11,448,181	<b>11,158,551</b>	11,649,339	12,169,388	12,707,714
Interest		13	-	-	-	-
Other sources of non-taxation revenues	5	160,531	<b>403,276</b>	283,921	293,140	279,247
<b>Total Revenue</b>		<b>11,608,725</b>	<b>11,561,827</b>	<b>11,933,260</b>	<b>12,462,528</b>	<b>12,986,961</b>
<b>EXPENSES</b>						
Suppliers	6	232,828	<b>284,716</b>	272,563	301,278	302,290
Depreciation and amortisation	7	172	-	-	-	-
Net write-down of assets	8	191,475	<b>159,735</b>	179,720	181,255	180,958
Subsidies		269,906	<b>367,584</b>	382,723	383,459	384,423
Grants		9,984,433	<b>10,302,810</b>	10,729,179	11,219,281	11,737,765
Personal benefits		221,736	<b>295,439</b>	304,063	309,112	316,084
Interest and other financing costs	9	8,605	<b>8,905</b>	9,273	8,973	8,922
<b>Total Expenses</b>		<b>10,909,155</b>	<b>11,419,189</b>	<b>11,877,521</b>	<b>12,403,358</b>	<b>12,930,442</b>
Net contribution/cost to government		699,570	<b>142,638</b>	55,739	59,170	56,519
Abnormal and extraordinary items		-	-	-	-	-
Cash to Official Public Account	10	-84,807	<b>-61,022</b>	-62,730	-64,445	-73,600
Accumulated results after transfers		<b>614,763</b>	<b>81,616</b>	<b>-6,991</b>	<b>-5,275</b>	<b>-17,081</b>

**Table 3.2.1**  
**Agency Budgeted Statement of Assets and Liabilities**

	Actual 1999-2000	2000-01	Forward Estimate 2001-02	Forward Estimate 2002-03	Forward Estimate 2003-04
Notes	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	45,417	<b>32,456</b>	33,208	39,737	40,408
Receivables	459	<b>1,133</b>	1,040	1,053	1,063
Accrued revenue	42	<b>40</b>	40	40	40
<b>Total Financial Assets</b>	<b>45,918</b>	<b>33,629</b>	<b>34,288</b>	<b>40,830</b>	<b>41,511</b>
<b>Non-Financial Assets</b>					
Land and buildings	7,097	<b>7,349</b>	7,624	7,973	7,698
Infrastructure, plant and equipment	5,801	<b>7,501</b>	7,957	8,648	9,354
Intangibles	26,884	<b>24,981</b>	23,420	17,466	17,553
Other	11 3,208	<b>3,283</b>	3,349	3,311	4,014
<b>Total Non-Financial Assets</b>	<b>42,990</b>	<b>43,114</b>	<b>42,350</b>	<b>37,398</b>	<b>38,619</b>
<b>Total Assets</b>	<b>88,908</b>	<b>76,743</b>	<b>76,638</b>	<b>78,228</b>	<b>80,130</b>
<b>LIABILITIES</b>					
Debt	284	<b>197</b>	110	23	-
Employees	28,331	<b>29,708</b>	31,038	32,796	35,009
Suppliers	4,549	<b>6,439</b>	5,094	5,013	4,725
Other	1,070	<b>225</b>	222	222	222
<b>Total Liabilities</b>	<b>34,234</b>	<b>36,569</b>	<b>36,464</b>	<b>38,054</b>	<b>39,956</b>
<b>EQUITY</b>					
Accumulated results	25,948	<b>21,448</b>	21,448	21,448	21,448
Reserves	4,739	<b>4,739</b>	4,739	4,739	4,739
Capital	23,987	<b>13,987</b>	13,987	13,987	13,987
<b>Total Equity</b>	<b>54,674</b>	<b>40,174</b>	<b>40,174</b>	<b>40,174</b>	<b>40,174</b>
<b>Total Liabilities and Equity</b>	<b>88,908</b>	<b>76,743</b>	<b>76,638</b>	<b>78,228</b>	<b>80,130</b>

**Table 3.2.2**  
**Administered Budgeted Statement of Assets and Liabilities**

	Notes	Actual 1999-2000 \$'000	2000-01 \$'000	Forward Estimate 2001-02 \$'000	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000
<b>ASSETS</b>						
<b>Financial Assets</b>						
Cash		13,340	7,325	7,315	7,310	7,305
Receivables	12	10,690,493	11,695,222	12,695,878	13,714,021	14,608,590
Investments	13	795,264	795,264	795,264	795,264	795,264
<b>Total Financial Assets</b>		<b>11,499,097</b>	<b>12,497,811</b>	<b>13,498,457</b>	<b>14,516,595</b>	<b>15,411,159</b>
<b>Non-Financial Assets</b>						
Intangibles		-	-	-	-	-
Others		667	737	737	737	737
<b>Total Non-Financial Assets</b>		<b>667</b>	<b>737</b>	<b>737</b>	<b>737</b>	<b>737</b>
<b>Total Assets</b>		<b>11,499,764</b>	<b>12,498,548</b>	<b>13,499,194</b>	<b>14,517,332</b>	<b>15,411,896</b>
<b>LIABILITIES</b>						
<b>Debt</b>						
Loans	14	175,302	210,851	203,922	202,712	181,478
<b>Provisions and payables</b>						
Suppliers		13,914	308	780	1,269	1,269
Personal benefits		2,911	47,948	48,910	49,569	50,120
Subsidies		44	1,497	1,497	1,497	1,497
Grants	15	5,410,526	5,455,593	5,719,625	5,991,368	6,200,853
<b>Total Liabilities</b>		<b>5,602,747</b>	<b>5,716,197</b>	<b>5,974,734</b>	<b>6,246,415</b>	<b>6,435,217</b>
<b>EQUITY</b>						
Accumulated results		5,099,617	5,181,233	5,174,242	5,168,967	5,151,886
Reserves		795,264	795,264	795,264	795,264	795,264
Capital		2,136	805,854	1,554,954	2,306,686	3,029,529
<b>Total Equity</b>		<b>5,897,017</b>	<b>6,782,351</b>	<b>7,524,460</b>	<b>8,270,917</b>	<b>8,976,679</b>
<b>Total Liabilities and Equity</b>		<b>11,499,764</b>	<b>12,498,548</b>	<b>13,499,194</b>	<b>14,517,332</b>	<b>15,411,896</b>

**Table 3.3.1**  
**Agency Budgeted Cash Flow Statement**

	Actual 1999-2000	2000-01	Forward Estimate 2001-02	Forward Estimate 2002-03	Forward Estimate 2003-04
Notes	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and services	5,919	3,313	3,285	3,302	3,295
Interest	1,720	1,202	1,200	1,200	1,200
GST Input Credit Receipts	16	-	8,144	7,921	8,021
Appropriations	197,430	210,529	203,908	210,280	214,383
Other	17	8,215	9,000	9,000	9,000
<b>Total Cash received</b>	<b>213,284</b>	<b>232,188</b>	<b>225,314</b>	<b>231,803</b>	<b>236,026</b>
<b>Cash used</b>					
Employees	85,609	86,949	89,361	90,279	91,653
Suppliers	100,161	118,861	108,230	110,623	112,220
GST Payments	16	-	8,884	7,833	8,038
Other	18	4,611	1,097	1,116	1,138
<b>Total cash used</b>	<b>190,381</b>	<b>215,773</b>	<b>206,521</b>	<b>210,056</b>	<b>213,169</b>
<b>Net cash from operating activities</b>	<b>22,903</b>	<b>16,415</b>	<b>18,793</b>	<b>21,747</b>	<b>22,857</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of land, buildings, property, plant and equipment	19	1,824	947	829	92
<b>Total cash received</b>	<b>1,824</b>	<b>947</b>	<b>829</b>	<b>92</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	11,810	8,001	7,457	7,489	7,359
<b>Total cash used</b>	<b>11,810</b>	<b>14,664</b>	<b>14,049</b>	<b>10,489</b>	<b>17,365</b>
<b>Net cash from investing activities</b>	<b>-9,986</b>	<b>-13,717</b>	<b>-13,220</b>	<b>-10,397</b>	<b>-17,365</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital Injections	20	23,987	-	-	-
Other	21	9,828	-	-	-
<b>Total cash received</b>	<b>33,815</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Dividends paid	22	1,582	5,659	4,821	4,821
<b>Total cash used</b>	<b>1,582</b>	<b>15,659</b>	<b>4,821</b>	<b>4,821</b>	<b>4,821</b>
<b>Net cash from financing activities</b>	<b>32,233</b>	<b>-15,659</b>	<b>-4,821</b>	<b>-4,821</b>	<b>-4,821</b>
<b>Net increase/decrease in Cash Held</b>	<b>45,150</b>	<b>-12,961</b>	<b>752</b>	<b>6,529</b>	<b>671</b>
Cash at beginning of reporting period	267	45,417	32,456	33,208	39,737
<b>Cash at end of reporting period</b>	<b>45,417</b>	<b>32,456</b>	<b>33,208</b>	<b>39,737</b>	<b>40,408</b>

**Table 3.3.2**  
**Administered Budgeted Cash Flow Statement**

	Notes	Actual 1999-2000 \$'000	2000-01 \$'000	Forward Estimate 2001-02 \$'000	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000
<b>OPERATING ACTIVITIES</b>						
<i>Cash received</i>						
From appropriations		11,729,613	<b>11,024,707</b>	11,592,059	12,404,474	12,869,229
Other	23	614,148	<b>723,426</b>	770,963	804,915	845,277
<b>Total cash received</b>		<b>12,343,761</b>	<b>11,748,133</b>	<b>12,363,022</b>	<b>13,209,389</b>	<b>13,714,506</b>
<i>Cash used</i>						
Suppliers		223,884	<b>341,423</b>	334,119	398,441	371,692
Subsidies		271,359	<b>367,584</b>	382,723	383,459	384,423
Personal Benefits		273,464	<b>282,392</b>	290,415	303,846	311,678
Grants	24	10,888,457	<b>10,692,101</b>	11,283,454	12,049,612	12,563,527
Interest and other financing costs		8,555	<b>9,626</b>	9,591	9,591	9,591
Cash to the Official Public Account	25	654,480	<b>61,022</b>	62,730	64,445	73,600
<b>Total cash used</b>		<b>12,320,199</b>	<b>11,754,148</b>	<b>12,363,032</b>	<b>13,209,394</b>	<b>13,714,511</b>
<b>Net cash from operating activities</b>		<b>23,562</b>	<b>-6,015</b>	<b>-10</b>	<b>-5</b>	<b>-5</b>
<b>INVESTING ACTIVITIES</b>						
<i>Cash received</i>						
Equity instruments			-	-	-	-
Consolidated Revenue Fund		-	<b>660,775</b>	617,219	603,540	527,006
<b>Total cash received</b>		<b>-</b>	<b>660,775</b>	<b>617,219</b>	<b>603,540</b>	<b>527,006</b>
<i>Cash used</i>						
Advances made	26	-	<b>660,775</b>	617,219	603,540	527,006
<b>Total cash used</b>		<b>-</b>	<b>660,775</b>	<b>617,219</b>	<b>603,540</b>	<b>527,006</b>
<b>Net cash from investing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>						
<i>Cash received</i>						
Capital injection	27	2,136	-	-	-	-
Cash transferred from other entities		502	-	-	-	-
<b>Total cash received</b>		<b>2,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Cash used</i>						
Capital Injection		2,136	-	-	-	-
Loan repayment		29,610	-	-	-	-
Cash transferred to other entities		21,591	-	-	-	-
<b>Total cash used</b>		<b>53,337</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from financing activities</b>		<b>-50,699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/decrease in Cash Held</b>		<b>-27,137</b>	<b>-6,015</b>	<b>-10</b>	<b>-5</b>	<b>-5</b>
Cash at beginning of reporting period		40,477	<b>13,340</b>	7,325	7,315	7,310
<b>Cash at end of reporting period</b>		<b>13,340</b>	<b>7,325</b>	<b>7,315</b>	<b>7,310</b>	<b>7,305</b>

**Table 3.4.1**  
**Agency Capital Budget Statement**

<b>CAPITAL APPROPRIATION</b>	Actual 1999-2000 \$'000	<b>2000-01</b> \$'000	Forward Estimate 2001-02 \$'000	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000
<b>TOTAL EQUITY INJECTIONS</b>	-	-	-	-	-
<b>TOTAL LOANS</b>	-	-	-	-	-
<b>TOTAL CAPITAL APPROPRIATION</b>	23,987	-	-	-	-
<b>Represented by:</b>					
Purchase of non-current assets	-	-	-	-	-
Other	23,987	-	-	-	-
<b>TOTAL</b>	<b>23,987</b>	-	-	-	-
Funded by Capital Appropriation	-	-	-	-	-
Funded internally by Departmental resources	11,114	14,664	14,049	10,489	17,365
<b>TOTAL</b>	<b>11,114</b>	<b>14,664</b>	<b>14,049</b>	<b>10,489</b>	<b>17,365</b>

**Table 3.4.2**  
**Administered Capital Budget Statement**

<b>CAPITAL APPROPRIATION</b>	Actual 1999-2000 \$'000	<b>2000-01</b> \$'000	Forward Estimate 2001-02 \$'000	Forward Estimate 2002-03 \$'000	Forward Estimate 2003-04 \$'000
<b>TOTAL EQUITY INJECTIONS</b>	-	-	-	-	-
<b>TOTAL LOANS</b>	-	-	-	-	-
<b>TOTAL CAPITAL APPROPRIATION</b>	2,136	<b>803,718</b>	749,100	751,732	722,843
<b>Represented by:</b>					
Other	2,136	<b>803,718</b>	749,100	751,732	722,843

**Table 3.5 – Non-Financial Assets – Summary of Movement**

	Land	Buildings	Total Land and Buildings	Total infrastructure, plant and equipment	Total Intangibles
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Gross Value</b>					
As at 1 July 2000 (Opening)	970	22,403	23,373	13,377	34,672
Additions	-	3,331	3,331	4,670	6,663
Disposals	-	4,153	4,153	4,402	-
As at 30 June 2001	<b>970</b>	<b>29,887</b>	<b>30,857</b>	<b>22,449</b>	<b>41,335</b>
<b>Accumulated Depreciation</b>					
As at 1 July 2000 (Opening)	-	16,276	16,276	7,576	7,788
Disposals	-	3,250	3,250	4,358	-
Charge for the reporting period	-	2,176	2,176	2,926	8,566
As at 30 June 2001	-	<b>21,702</b>	<b>21,702</b>	<b>14,860</b>	<b>16,354</b>
<b>Net book value as at 30 June 2001 (closing book value)</b>	970	6,379	7,349	7,501	24,981
<b>Net book value as at 1 July 2000 (opening book value)</b>	970	6,127	7,097	5,801	26,884
<b>Total Self funded Additions</b>	-	3,331	3,331	4,670	6,663

## NOTES TO THE FINANCIAL STATEMENTS

### Note 1: Sales from goods and services

Departmental revenues from independent sources represents non-appropriation source revenues, being prices paid by third parties (including other Commonwealth agencies) for goods and services provided by the agency. A significant proportion of the total relates to Output Group 3.3 - Internationalisation of Australian education and training activities such as National Office of Overseas Skills Recognition educational assessment fees and Australian Education International consultancy fees.

### Note 2: Other sources of non-taxation Revenue (Agency)

This item represents the estimated revenue from Special Account (previously Trust Fund) activities. These activities include the Australian Education International trust, the National Youth Affairs Scheme, ANTA and other trust activities. The 1999-2000 actual figure also includes resources received free of charge. No estimate is made for resources received free of charge in the budget or forward estimate years.

### Note 3: Other Goods and Services Expenses

This item covers Fringe Benefits Tax, legal and compensation claims, assets transferred to related entities, liabilities transferred to related entities, and other goods and services related expenses. The DETYA estimate is comprised mainly of FBT expenses.

### Note 4: Capital Use Charge

This item is the estimated dividend that will be returned to the Government calculated on the Department's net asset position.

### Note 5: Other Sources of Non-taxation revenue (Administered)

Other sources of non-taxation revenue represent revenue received from sources other than Commonwealth appropriations and taxation. The Department's main revenue items in this area are indexation revenue on outstanding HECS debt and ABSTUDY loans.

Description	Estimated 2000-01 \$'000
Indexation on HECS receivable and ABSTUDY loans	344,475
State Grants General Receipts Act	50,112
Miscellaneous Revenue	8,131
Comcare	558
<b>Total</b>	<b>403,276</b>

**Note 6: Suppliers**

The apparent increase in Suppliers Expense from the 1999-2000 actuals to 2000-01 is mostly due to differing classifications between Grants and Suppliers.

**Note 7: Depreciation and Amortisation**

DETYA currently has one intangible asset (the Australian Education Centres business name) being amortised, which has been completely written off in the 1999-2000 financial year. The AEC business name was purchased from IDP in 1995 for \$1.3 million. The useful life of the name was estimated at 1,825 days and amortised on a straight-line basis.

**Note 8: Net write down of assets**

This is a write down of the HECS receivable debt and the ABSTUDY Loan Scheme reflecting the doubtful debt estimate provided by the Australian Government Actuary.

**Note 9: Interest and Other Financing Costs**

This item relates to the interest on ABSTUDY loans paid to the Commonwealth Bank of Australia. The Commonwealth's agreement with the CBA means the Commonwealth pays all interest charges associated with ABSTUDY loan supplement recipients.

**Note 10: Cash to Commonwealth Public Account**

Administered revenue is transferred to the Commonwealth Public Account. The items making up the cash transfers to the Commonwealth Public Account are:

Description	Estimated 2000-01 \$'000
Miscellaneous Revenue	10,410
ABSTUDY Loan Scheme	500
State Grants General Receipts Act	50,112
<b>Total</b>	<b>61,022</b>

**Note 11: Other**

This other non-financial assets item relates to estimated prepayments for the department.

**Note 12: Receivables**

The accounting policy for calendar year programmes requires recognition of an appropriation receivable in respect of calendar year programs. The appropriation receivable is eliminated on consolidation of General Government Sector financial statements.

**Note 13: Investments**

Administered investments reflect the net asset position of other Portfolio entities and authorities as at 1997 consistent with advice in Schedule 2 of the Finance Ministers' Orders. The Portfolio currently has administered investments of:

Administered Investments	<b>\$'000</b>
Australian National Training Authority (as at 30 June 1997)	5,305
Associated Entities	
Anglo-Australian Telescope Board (as at 30 June 1997)	16,656
Australian National University (as at 31 December 1996)	773,303
<b>Total Administered Investments</b>	<b>795,264</b>

**Note 14: Loans**

These are loans made by the Commonwealth Bank of Australia (CBA) to eligible ABSTUDY students. The loans are guaranteed by the Commonwealth Government creating a liability to the CBA until either the loan is repaid by the student or a period of 5 years elapses at which point the loan is purchased by the Commonwealth.

**Note 15: Grants Payable**

The accounting policy for calendar year programmes requires recognition of a grant payable in respect of calendar year programs.

**Note 16: GST Input Credit Receipts and GST Payments**

These items in the cashflow statement represent the expected receipts from the Australian Taxation Office for input tax credits and component of the GST payment to other parties.

**Note 17: Other**

This is the expected cash receipts from Special Account (formerly Trust Fund) activities.

**Note 18: Other**

This is the expected cash payments for fringe benefits tax and legal and compensation costs.

**Note 19: Proceeds from sale of property, plant and equipment**

This item reflects the estimated cash receipts from the sale of assets. Proceeds from sale of assets are not classed as revenues and therefore do not appear in the operating statement revenue from independent sources (see note 1 above). This item is included in the net annotated appropriations (Section 31 agreement) cash receipts that can be annotated to the Departmental appropriation.

**Note 20: Capital Injections**

This is the capital injection by Government of the running costs carryover from 1998-99 into 1999-2000.

**Note 21: Other**

This item represents the Special Account (previously Trust Fund) cash at bank balance brought into the Departmental statements during budget year. It was previously reflected in the Administered statements.

**Note 22: Dividends Paid**

This item is the Capital Use Charge paid to Government. (See note 4 above.)

**Note 23: Cash Received Other**

This shows all cash received from sources other than Commonwealth appropriations. The sources of cash are:

Description	Estimated 2000-01 \$'000
HECS Repayments (PAYE Receipts & Voluntary Repayments)	662,404
ABSTUDY Loan Scheme Repayments	500
Miscellaneous Revenue	10,410
State Grants General Receipts Act	50,112
<b>Total</b>	<b>723,426</b>

**Note 24: Grants Cash Used**

Included in Grants Cash Used is funds received from student repayments for HECS debt that are then paid to universities.

**Note 25: Cash to the Consolidated Revenue**

Cash received from outside sources is returned to consolidated revenue. Refer to note 10 for a detailed break up of the amounts and sources of cash. The significant decrease from 1999-00 to 2000-01 relates to the different treatment of HECS (see note 26 below).

**Note 26: Cash Used Advances Made**

This item represents the component of the payment to Universities for students Higher Education Contribution Scheme (HECS) that is funded by the Commonwealth. The balance of the HECS payment to Universities is funded by student repayments. The Commonwealth component identified as an advance is recognised as a capital injection in the balance sheet and capital budget statement.

A difference in accounting treatment exists in relation to HECS between the 1999-2000 Financial Statements and the Portfolio Additional Estimate Statement, hence the significant difference in the cash flow. The difference relates to the treatment of the Commonwealth's contribution to HECS. The estimates currently treats the Commonwealth's contribution as an advance whereas the financial statements treat the contribution as an appropriated revenue. The estimates treatment will be updated to reflect the financial statements treatment for the 2001-02 Budget.

**Note 27: Capital Injection**

\$1.172 million of this funding relates to a series of grants which were agreed to during the 1998-99 financial year and hence expensed and a payable recognised to the grant recipient. Since the cash to pay these grants was required in a subsequent financial year a separate appropriation in the form of equity was required. The remaining \$0.964 million relates to the Advanced English for Migrants Programme for which an expense was recognised in 1998-99 and payment was made in 1999-00.

## APPENDICES

### APPENDIX 1

The following tables detail the changes to both Departmental and Administered Revenue from Other Sources.

#### Appendix 1.1 – Revenue from Independent Sources – Departmental

	Estimated Revenue 2000-01 \$'000	Revised Estimated Revenue 2000-01 \$'000
Section 31 Revenue	4,069	4,447
Special Account (Trust Fund) Revenue	5,400	9,000
TOTAL	9,469	13,447

#### Appendix 1.2 – Revenue from Independent Sources – Administered

	Estimated Revenue 2000-01 \$'000	Revised Estimated Revenue 2000-01 \$'000
Indexation from HEC's receivable and ABSTUDY loan	324,974	344,475
Miscellaneous Revenue	8,131	8,131
State Grants General Receipts Act	50,112	50,112
Comcare	558	558
TOTAL	383,775	403,276

### APPENDIX 2

Estimates of Expenses from Special Appropriations

The following tables detail both Departmental and Administered expenses from other sources.

#### Appendix 2.1 - Estimates of Expenses from Special Appropriations – Departmental

Special Appropriations	Estimated Expense 2000-01 \$'000	Revised Estimated Expense 2000-01 \$'000
Appropriation (Supplementary Measures) Act (No 1) 1999 – Book Industry Assistance Plan	8,197	8,197
TOTAL	8,197	8,197

**Appendix 2.2 - Estimates of Expenses from Special Appropriations – Administered**

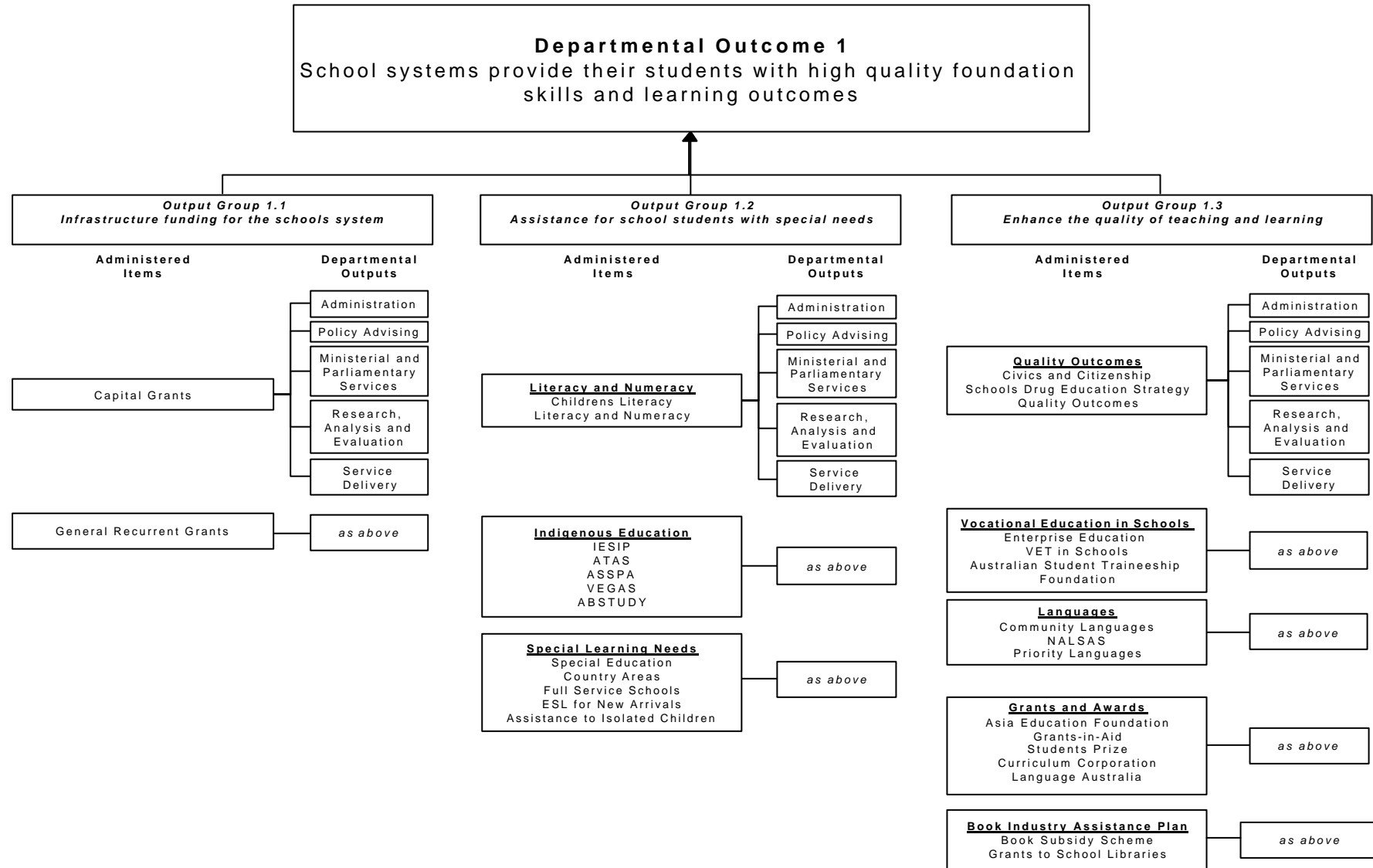
Special Appropriations	Estimated Expense 2000-01 \$'000	Revised Estimated Expense 2000-01 \$'000
Higher Education Funding Act 1988	4,333,227	4,366,231
States Grants (Primary and Secondary Education Assistance) Act 1992 and 1996	4,903,360	4,932,545
Indigenous Education (Supplementary Assistance) Act 1989	151,576	155,416
Student and Youth Assistance Act 1973	182,906	191,307
Vocational Education and Training Funding Act 1992	944,479	944,479
Appropriation (Supplementary Measures) Act (No 1) 1999 – Book Industry Assistance Plan	26,503	26,503
<b>TOTAL</b>	<b>10,542,051</b>	<b>10,616,480</b>

### **APPENDIX 3**

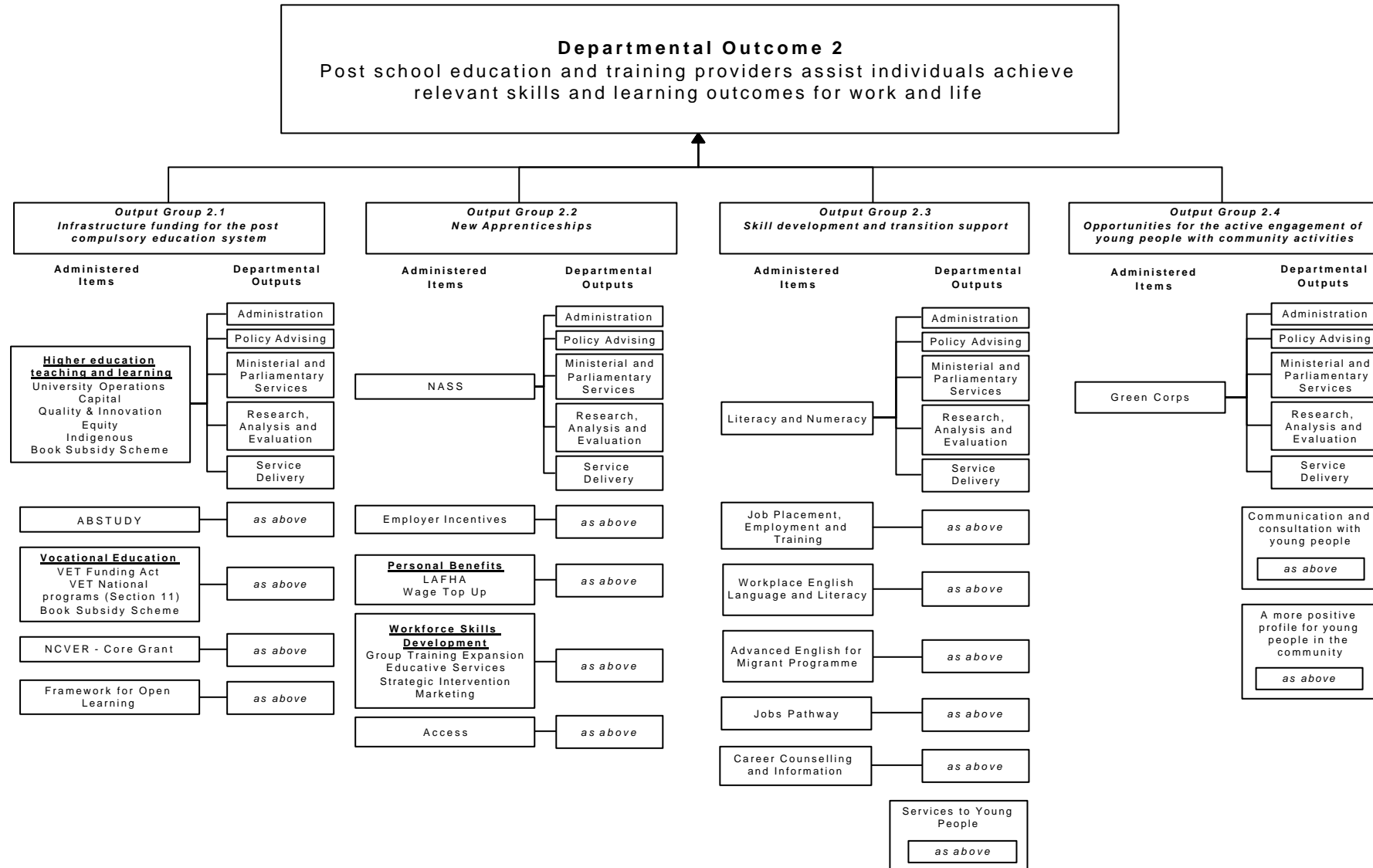
The following diagrams provide the detail of the Department's Outcome structure. The structure is based around three outcomes. Each outcome is then divided into an output group. An output group can be described as a collection of outputs, both departmental and administered that are homogenous in nature and directed towards a similar goal or objective.

Each output group is then divided into the various programs, outputs or activities that contribute towards it. Using this diagram enables a reader to identify where the activities of the department sit within the new arrangements.

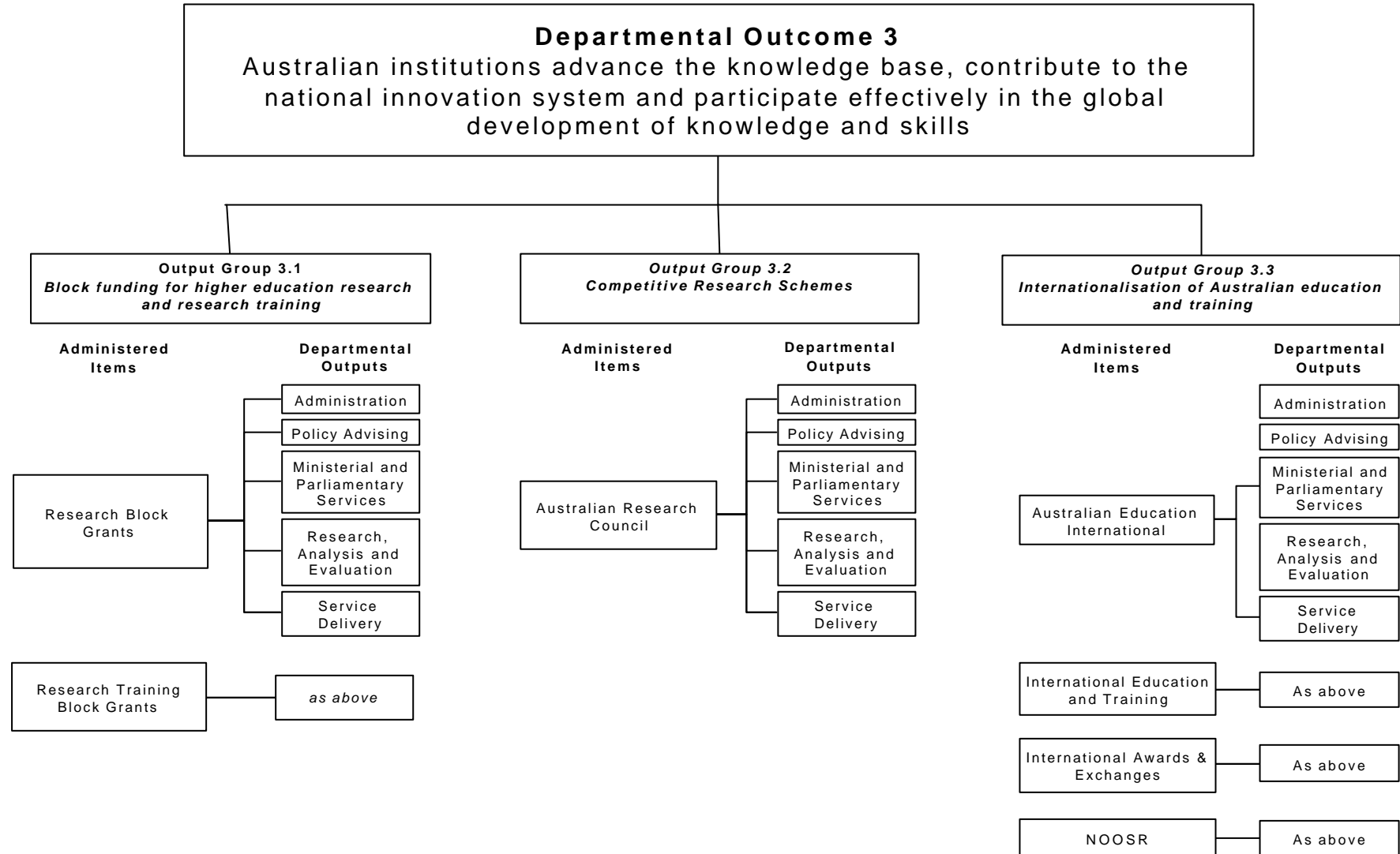
Appendix 3.1 – OUTCOME 1



**Appendix 3.2 – OUTCOME 2**



**Appendix 3.3 – OUTCOME 3**



## GLOSSARY OF TERMS

**Additional Estimates** – Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the **Additional Estimates Acts**. This is the Additional Estimates process.

**Additional Estimates Bills or Acts** – These are appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No 2)]. These Bills are introduced into Parliament sometime after the Budget Bills.

**Administered Items** – Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.

**Appropriation** – An authorised by Parliament to spend monies from the Consolidated Revenue Fund.

**Annual Appropriation** – Two appropriation bills are introduced into Parliament in May and comprise the Budget. Further bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.

**Assets** – Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an Agency.

**Measure** – A decision by the Cabinet or Ministers that has been authorised since the 2000-2001 Budget and has resulted in a cost or saving to outlays in the years 2000-01 to 2003-04.

**Commercial Activities Fund (CAF)** – Accounts for various activities of agencies that should be accounted for as if they were genuinely commercial. Components of the CAF specifying the nature of receipts that may be credited to, and payments that may be made from, each component, may be established by the Finance Minister under section 21 of the *FMA Act*. The criteria applied to establishing components of the CAF are:

- the purpose of the activity to be financed via the CAF involves the provision of goods and services;
- the organisation undertaking the activity has a management structure that is discreet within the agency and that costs of that management structure are segregated from the costs of the other activities and outcomes of the agency;
- the activities are funded predominantly from revenue raised from users or purchasers and that there is a “profit-making” objective; or
- the organisation is, or potentially will be, competing in a commercially contestable environment.

**Expenses** – Expenses are costs incurred by the Agency in the process of earning revenue, ie. Producing outputs. Generally expenses are measured by the costs of assets consumed or services used during an accounting period.

**Financial Management and Accountability (FMA) Act 1997** – The principal legislation governing the proper use and management of public money and public property and other Commonwealth resources. FMA Regulations and FMA Orders are made pursuant to the Act.

**Financing Transactions** – The Government funds shortfalls in revenue over outlays by borrowing from financial markets or running down financial assets. Such activities are regarded as financing transactions. If a surplus of revenue over outlays is recorded then financing transactions will show how the surplus is used.

**Forward Estimates** – A system of rolling three-year financial estimates. After the Budget is passed, the first year of the forward estimates becomes the base for the next year's Budget bid, and another outyear is added to the forward estimates.

**Liabilities** – Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of the Agencies' assets.

**Loan Fund** – Established by the *FMA Act 1997*, the Loan Fund contains all monies raised by loan on the public credit of the Commonwealth. Expenditure from the Loan Fund is limited to the purpose for which the moneys were raised.

**Net Annotated Appropriation (Section 31 receipts)** – Section 31 receipts, also called net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 31 receipts, reflecting their authority under Section 31 of the financial Management and Accountability Act 1997.

**Outcome** – Results, impacts or consequences of actions by the Commonwealth on the Australian community. Planned outcomes are the results or impacts that the Government wishes to achieve. Actual outcomes are the results or impacts actually achieved.

**Output** – The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs include goods and services produced for other areas of government external to the agency.

**Output Group** – The aggregation based on homogeneity, type of product or beneficiary target group, of outputs. Aggregation may also be needed for the provision of adequate information for performance monitoring; or based on a materiality test.

**Portfolio Budget Statements** – Statements prepared by portfolios to explain the Budget appropriations in terms of **outcomes**.

**Receipts** – The total or gross amount received by the Commonwealth. Each receipt item is either **revenue**, an **offset within outlays**, or **financing transactions**.

Receipts include taxes, interest, charges for goods and services, borrowings and GBE dividends received.

**Revenue** – is the price a producer/organisation receives for its outputs – that is goods and services. In terms of the public sector application of revenue it is the appropriation an Agency receives from Government and any fees/charges it receives from other sources.

**Section 31 receipts** – see net annotated appropriation.

**Special Accounts and Special Public Money Account** – Under amendments to the Financial Management & Accountability Act 1997, the former Reserve Monies (RMF) and Commercial Activities Funds (CAF) were abolished from 1 July 1999. CAF and RMF components were replaced with appropriation ledger records termed Special Accounts, which are maintained by the Department. Moneys held by the Commonwealth in a trustee capacity are termed as Special Public Money.

**Special appropriations** – Moneys appropriated by Parliament in an Act separate to an annual Appropriation Act, where the payment is for a specified amount. Special appropriations are not subject to Parliament's annual budget control, unlike the **annual appropriations**.

**Staff years** – An aggregate measure of employment based on the hours worked by employees over the period of one year. It is the unit of measurement for staff resource use.

**Standing appropriations** – These are very similar to **special appropriations**, except that instead of an amount being specified in the appropriation, the act provides for an automatic payment of funds where an entitlement exists, such as age pensions, or for the Minister for Finance to determine an amount in accordance with specified criteria. The terms special and standing are often used interchangeably.

## ACRONYMS

Use of acronyms and abbreviations has been kept to a minimum in this report. However, the following are in common use in the Department.

AAO	Administrative Arrangements Order
AATB	Anglo-Australian Telescope Board
ACER	Australian Council for Educational Research
AEI	Australian Education International
AEMP	Advanced English for Migrants Programme
AIC	Assistance for Isolated Children
ANAO	Australian National Audit Office
ANR	Annual National Report on Schooling in Australia
ANTA	Australian National Training Authority
ANU	Australian National University
APEC	Asia Pacific Economic Cooperation
ARC	Australian Research Council
ASTF	Australian Student Traineeship Foundation
ATAS	Aboriginal Tutorial Assistance Scheme
DEWRSB	Department of Employment, Workplace Relations and Small Business
DIS	DETYA International Services
DoFA	Department of Finance and Administration
ELICOS	English Language Intensive Courses for Overseas Students
ESL	English as a Second Language
ESOS	Education Services for Overseas Students
EFTSU	Equivalent Full Time Student Unit
FMA	Financial Management and Accountability
HECS	Higher Education Contribution Scheme
IEDA	Indigenous Education Direct Assistance
IESIP	Indigenous Education Strategic Initiatives Programme
JPET	Job Placement, Employment and Training
KPI	Key Performance Indicator
NACS	New Apprenticeships Centres
NOOSR	National Office of Overseas Skills Recognition
OECD	Organisation for Economic Cooperation and Development
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PISA	Programme for International Student Assessment
RMF	Reserved Money Fund
SEAMEO	South East Asian Ministers of Education Organisation
SPIRT	Strategic Partnerships with Industry - Research and Training
UNESCO	United Nations Educational, Scientific and Cultural Organisation
VET	Vocational Education and Training
WELL	Workplace English Language and Literacy

