

## **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 will form the basis of the financial statements that will appear in the Department of Education, Training and Youth Affairs 2000-01 annual report, and form the basis for the 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, which 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 the 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 categorising 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 2000-01.

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

	Notes	Estimated Actual 1999-2000 \$'000	<b>Budget Estimate 2000-01 \$'000</b>	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	3,168	<b>3,247</b>	3,280	3,298	3,295
Interest and dividends		822	<b>822</b>	822	822	822
Other sources of non-taxation Revenue	2	5,400	<b>5,400</b>	5,400	5,400	5,400
Revenue from government						
Ordinary annual appropriations (net appropriations)		197,430	<b>211,425</b>	206,927	216,630	220,416
<b>Total Revenue</b>		<b>206,820</b>	<b>220,894</b>	<b>216,429</b>	<b>226,150</b>	<b>229,933</b>
<b>EXPENSES</b>						
Employees		93,702	<b>92,905</b>	95,536	97,257	99,016
Suppliers		107,979	<b>114,187</b>	98,577	104,611	106,443
Depreciation and amortisation		14,768	<b>11,406</b>	15,283	17,157	17,349
Write down of assets						
Net losses from sales of assets		0	<b>40</b>	360	270	270
Other goods and services expenses	3	1,537	<b>1,523</b>	1,520	1,522	1,522
<b>Total Expenses</b>		<b>217,986</b>	<b>220,061</b>	<b>211,096</b>	<b>220,817</b>	<b>224,600</b>
<b>Operating Result</b>		<b>-11,166</b>	<b>833</b>	<b>5,333</b>	<b>5,333</b>	<b>5,333</b>
Capital Use Charge	4	-1,582	<b>-5,333</b>	-5,333	-5,333	-5,333
<b>Accumulated Results after Transfers</b>		<b>-12,748</b>	<b>-4,500</b>			

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

	Notes	Estimated Actual 1999-2000 \$'000	Budget Estimate 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		10,850,058	<b>11,070,721</b>	11,581,351	12,046,628	12,545,561
Interest						
Other sources of non-taxation revenues	5	160,467	<b>383,775</b>	268,399	273,398	257,013
<b>Total Revenue</b>		<b>11,010,525</b>	<b>11,454,496</b>	<b>11,849,750</b>	<b>12,320,026</b>	<b>12,802,574</b>
<b>EXPENSES</b>						
Suppliers	6	364,636	<b>306,124</b>	305,458	330,865	334,757
Depreciation and amortisation	7	172				
Net write-down of assets	8	102,984	<b>159,509</b>	137,306	135,138	127,844
Subsidies		331,420	<b>367,584</b>	382,723	383,459	384,423
Grants		9,855,267	<b>10,190,298</b>	10,639,574	11,079,556	11,559,018
Personal benefits		288,256	<b>298,425</b>	307,455	313,340	321,517
Interest and other financing costs	9	9,371	<b>9,626</b>	9,591	9,591	9,591
<b>Total Expenses</b>		<b>10,952,10</b>	<b>11,331,566</b>	<b>11,782,107</b>	<b>12,251,949</b>	<b>12,737,150</b>
Net contribution/cost to government		58,419	<b>122,930</b>	67,643	68,077	65,424
Abnormal and extraordinary items						
Cash to Commonwealth Public Account	10	-64,617	<b>-69,427</b>	-70,885	-72,350	-72,100
Accumulated results after transfers		<b>-6,198</b>	<b>53,503</b>	<b>-3,242</b>	<b>-4,273</b>	<b>-6,676</b>

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

	Notes	Estimated Actual 1999-2000 \$'000	Budget Estimate 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		20,932	<b>16,739</b>	16,382	18,125	18,098
Receivables		532	<b>1,415</b>	1,287	1,327	1,354
<b>Total Financial Assets</b>		<b>21,464</b>	<b>18,154</b>	<b>17,669</b>	<b>19,452</b>	<b>19,452</b>
<b>Non-Financial Assets</b>						
Land and buildings		9,574	<b>10,639</b>	11,276	12,956	11,023
Infrastructure, plant and equipment		4,626	<b>4,677</b>	4,376	2,524	1,871
Intangibles		25,981	<b>24,523</b>	24,969	25,025	27,303
Other	11	19,712	<b>19,787</b>	19,853	19,815	20,518
<b>Total Non-Financial Assets</b>		<b>59,893</b>	<b>59,626</b>	<b>60,474</b>	<b>60,320</b>	<b>60,715</b>
<b>Total Assets</b>		<b>81,357</b>	<b>77,780</b>	<b>78,143</b>	<b>79,772</b>	<b>80,167</b>
<b>LIABILITIES</b>						
Employees		28,744	<b>29,264</b>	30,057	31,476	32,273
Suppliers		3,604	<b>4,014</b>	3,587	3,797	3,395
Other		66	<b>59</b>	56	56	56
<b>Total Liabilities</b>		<b>32,414</b>	<b>33,337</b>	<b>33,700</b>	<b>35,329</b>	<b>35,724</b>
<b>EQUITY</b>						
Accumulated results		10,389	<b>5,889</b>	5,889	5,889	5,889
Reserves		4,739	<b>4,739</b>	4,739	4,739	4,739
Capital		33,815	<b>33,815</b>	33,815	33,815	33,815
<b>Total Equity</b>		<b>48,943</b>	<b>44,443</b>	<b>44,443</b>	<b>44,443</b>	<b>44,443</b>
<b>Total Liabilities and Equity</b>		<b>81,357</b>	<b>77,780</b>	<b>78,143</b>	<b>79,772</b>	<b>80,167</b>

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

	Notes	Estimated Actual 1999-2000 \$'000	Budget Estimate 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		36,457	<b>30,442</b>	30,432	30,427	30,422
Receivables	12	10,531,917	<b>11,459,831</b>	12,336,736	13,182,446	13,912,865
Investments	13	795,264	<b>795,264</b>	795,264	795,264	795,264
<b>Total Financial Assets</b>		<b>11,363,638</b>	<b>12,285,537</b>	<b>13,162,432</b>	<b>14,008,137</b>	<b>14,738,551</b>
<b>Non-Financial Assets</b>						
Intangibles						
Others		737	737	737	737	737
<b>Total Non-Financial Assets</b>		<b>737</b>	<b>737</b>	<b>737</b>	<b>737</b>	<b>737</b>
<b>Total Assets</b>		<b>11,364,375</b>	<b>12,286,274</b>	<b>13,163,169</b>	<b>14,008,874</b>	<b>14,739,288</b>
<b>LIABILITIES</b>						
<b>Debt</b>						
Loans	14	158,035	<b>148,314</b>	139,745	124,501	125,000
<b>Provisions and payables</b>						
Suppliers		835	<b>808</b>	1,280	1,769	1,769
Personal benefits		46,570	<b>47,933</b>	48,644	49,182	49,716
Subsidies		1,497	<b>1,497</b>	1,497	1,497	1,497
Grants	15	5,432,610	<b>5,648,617</b>	5,918,611	6,178,643	6,386,378
<b>Total Liabilities</b>		<b>5,639,547</b>	<b>5,847,169</b>	<b>6,109,777</b>	<b>6,355,592</b>	<b>6,564,360</b>
<b>EQUITY</b>						
Accumulated results		4,490,072	<b>4,543,574</b>	4,540,642	4,536,992	4,531,632
Reserves	13	795,264	<b>795,264</b>	795,264	795,264	795,264
Capital		439,492	<b>1,100,267</b>	1,717,486	2,321,026	2,848,032
<b>Total Equity</b>		<b>5,724,828</b>	<b>6,439,105</b>	<b>7,053,392</b>	<b>7,653,282</b>	<b>8,174,928</b>
<b>Total Liabilities and Equity</b>		<b>11,364,375</b>	<b>12,286,274</b>	<b>13,163,169</b>	<b>14,008,874</b>	<b>14,739,288</b>

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

	Notes	Estimated Actual 1999-2000 \$'000	Budget Estimate 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>						
Sales of goods and services		3,027	<b>3,313</b>	3,285	3,302	3,295
Interest		822	<b>822</b>	822	822	822
GST Receipts	16		10,436	10,030	10,392	10,728
Appropriations		197,430	<b>211,425</b>	206,927	216,630	220,416
Other	17	5,400	<b>5,400</b>	5,400	5,400	5,400
<b>Total Cash received</b>		<b>206,679</b>	<b>231,396</b>	<b>226,454</b>	<b>236,546</b>	<b>240,661</b>
<i>Cash used</i>						
Employees		92,736	<b>92,385</b>	94,563	95,838	98,219
Suppliers		112,752	<b>113,852</b>	99,070	104,363	107,548
GST Payments	16		<b>11,385</b>	9,907	10,436	10,755
Other	18	1,546	<b>1,530</b>	1,523	1,522	1,522
<b>Total cash used</b>		<b>207,034</b>	<b>219,152</b>	<b>205,063</b>	<b>212,159</b>	<b>218,044</b>
<b>Net cash from operating activities</b>		<b>-355</b>	<b>12,244</b>	<b>21,401</b>	<b>24,387</b>	<b>22,617</b>
<b>INVESTING ACTIVITIES</b>						
<i>Cash received</i>						
Proceeds from sale of land, buildings, property, plant and equipment	19		<b>10</b>	40	30	30
<b>Total cash received</b>			<b>10</b>	<b>40</b>	<b>30</b>	<b>30</b>
<i>Cash used</i>						
Purchase of property, plant, equipment and intangibles		11,213	<b>11,114</b>	16,465	17,341	17,341
<b>Total cash used</b>		<b>11,213</b>	<b>11,114</b>	16,465	17,341	17,341
<b>Net cash from investing activities</b>		<b>-11,213</b>	<b>-11,104</b>	<b>-16,425</b>	<b>-17,311</b>	<b>-17,311</b>
<b>FINANCING ACTIVITIES</b>						
<i>Cash received</i>						
Capital Injections	20	23,987				
Other	21	9,828				
<b>Total cash received</b>		<b>33,815</b>				
<i>Cash used</i>						
Dividends paid	22	1,582	<b>5,333</b>	5,333	5,333	5,333
<b>Total cash used</b>		<b>1,582</b>	<b>5,333</b>	<b>5,333</b>	<b>5,333</b>	<b>5,333</b>
<b>Net cash from financing activities</b>		<b>32,233</b>	<b>-5,333</b>	<b>-5,333</b>	<b>-5,333</b>	<b>-5,333</b>
<b>Net increase/decrease in Cash Held</b>		<b>20,665</b>	<b>-4,193</b>	<b>-357</b>	<b>1,743</b>	<b>-27</b>
Cash at beginning of reporting period		267	<b>20,932</b>	16,739	16,382	18,125
<b>Cash at end of reporting period</b>		<b>20,932</b>	<b>16,739</b>	<b>16,382</b>	<b>18,125</b>	<b>18,098</b>

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

	Notes	Estimated Actual 1999-2000 \$'000	Budget Estimate 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		10,360,784	<b>10,836,469</b>	11,312,009	12,067,094	12,543,135
Other	23	806,637	<b>876,431</b>	938,763	988,631	1,046,203
<b>Total cash received</b>		<b>11,167,421</b>	<b>11,712,900</b>	<b>12,250,772</b>	<b>13,055,725</b>	<b>13,589,338</b>
<i>Cash used</i>						
Suppliers		369,735	<b>306,151</b>	304,986	330,376	334,757
Subsidies		331,420	<b>367,584</b>	382,723	383,459	384,423
Personal Benefits		303,028	<b>282,484</b>	290,278	294,203	299,976
Grants	24	10,095,406	<b>10,683,643</b>	11,192,319	11,965,751	12,488,496
Interest and other financing costs		9,371	<b>9,626</b>	9,591	9,591	9,591
Cash to the consolidated revenue fund	25	64,617	<b>69,427</b>	70,885	72,350	72,100
<b>Total cash used</b>		<b>11,173,577</b>	<b>11,718,915</b>	<b>12,250,782</b>	<b>13,055,730</b>	<b>13,589,343</b>
<b>Net cash from operating activities</b>		<b>-6,156</b>	<b>-6,015</b>	<b>-10</b>	<b>-5</b>	<b>-5</b>
<b>INVESTING ACTIVITIES</b>						
<i>Cash received</i>						
Equity instruments	26	2,136				
Consolidated Revenue Fund						
<b>Total cash received</b>		<b>2,136</b>				
<i>Cash used</i>						
Advances made	27	438,355	<b>660,775</b>	617,219	603,540	527,006
<b>Total cash used</b>						
<b>Net cash from investing activities</b>			<b>2,136</b>			
<b>Net increase/decrease in Cash Held</b>		<b>-4,020</b>	<b>-6,015</b>	<b>-10</b>	<b>-5</b>	<b>-5</b>
Cash at beginning of reporting period		40,477	<b>36,457</b>	30,442	30,432	30,427
<b>Cash at end of reporting period</b>		<b>36,457</b>	<b>30,442</b>	<b>30,432</b>	<b>30,427</b>	<b>30,422</b>

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

<b>CAPITAL APPROPRIATION</b>	Estimated Actual 1999-2000 \$'000	<b>Budget Estimate 2000-01 \$'000</b>	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	11,213	11,114	16,465	17,341	17,341
<b>TOTAL</b>	<b>11,213</b>	<b>11,114</b>	<b>16,465</b>	<b>17,341</b>	<b>17,341</b>

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

CAPITAL APPROPRIATION	Estimated Actual 1999-2000 \$'000	<b>Budget Estimate 2000-01 \$'000</b>	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>	440,491	<b>660,775</b>	617,219	603,540	527,006
<b>Represented by:</b>					
Other	440,491	<b>660,775</b>	617,219	603,540	527,006

**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)	1,525	25,979	27,504	13,060	33,946
Additions		3,332	3,332	1,766	6,026
Disposals		(5,000)	(5,000)		
As at 30 June 2001	<b>1,532</b>	<b>24,301</b>	<b>25,826</b>	<b>14,826</b>	<b>39,972</b>
<b>Accumulated Depreciation</b>					
As at 1 July 2000 (Opening)		17,930	17,930	8,434	7,965
Disposals		(4,950)	(4,950)		
Charge for the reporting period		2,207	2,207	1,715	7,484
As at 30 June 2001		<b>15,187</b>	<b>15,187</b>	<b>10,149</b>	<b>15,449</b>
<b>Net book value as at 30 June 2001 (closing book value)</b>	1,525	9,114	10,639	4,677	24,523
<b>Net book value as at 1 July 2000 (opening book value)</b>	1,525	8,049	9,574	4,626	25,981
<b>Total Self funded Additions</b>		3,332	3,322	1,766	6,026

## 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.

### 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 and legal and compensation 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 1999-00 \$'000	Estimated 2000-01 \$'000
Indexation on HECS receivable and ABSTUDY loans	102,822	324,974
State Grants General Receipts Act	49,258	50,112
Miscellaneous Revenue	7,845	8,131
Comcare	542	558
<b>Total</b>	<b>160,467</b>	<b>383,775</b>

**Note 6: Suppliers**

The apparent reduction in *Suppliers Expense* from 1999-2000 to 2000-01 is mostly due to one-off increases in 1999-2000 for carryovers from 1998-99 to 1999-2000. The other major reason is the 'lumpy' expense pattern due to the commencement of multi-year contracts in certain output items such as the New Apprenticeship Centres.

**Note 7: Depreciation and Amortisation**

DETYA currently has one intangible asset (the Australian Education Centres business name) being amortised, which will be 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. The variance between 1998-99 and 1999-00 is due to the part year affect in 1994-95 of 123 days amortisation. As a result in the last year of amortisation, 1999-00, only 242 days of the full 365 is required to be written off.

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

This is a write down of the HECS receivable debt and the ABSTUDY Loan Scheme.

**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:

<b>Description</b>	<b>Estimated 1999-00 \$'000</b>	<b>Estimated 2000-01 \$'000</b>
Miscellaneous Revenue	9,849	10,410
ABSTUDY Loan Scheme	5,510	8,905
State Grants General Receipts Act	49,258	50,112
<b>Total</b>	<b>64,617</b>	<b>69,427</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:

<b>Administered Investments</b>	
Australian National Training Authority (as at 30 June 1997)	5,305
<b>Associated Entities</b>	
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 Receipts and GST Payments**

These are new items in the cashflow statement that 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:

<b>Description</b>	<b>Estimated 1999-00 \$'000</b>	<b>Estimated 2000-01 \$'000</b>
HECS Repayments (PAYE Receipts & Voluntary Repayments)	742,020	807,004
ABSTUDY Loan Scheme Repayments	5,510	8,905
Miscellaneous Revenue	9,849	10,410
State Grants General Receipts Act	49,258	50,112
<b>Total</b>	<b>806,637</b>	<b>876,431</b>

**Note 24: Grants Cash Used**

Included in Grants Cash Used is funds received from student repayments for HECS debt.

**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.

**Note 26: Equity Instruments Cash Received**

\$1.172m 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 \$0.964m relates to the Advanced English for Migrants Programme for which an expense was recognised in 1998-99 and payment is required in 1999-00.

**Note 27: 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.

