

APPENDIX 9

Glossary and Acronyms

Glossary of General Terms

Administered Items	All those resources administered by the department on behalf of the Government. They may include transfer payments to the states and territories, grants and other benefits that contribute to achieving the Australian Government's specified outcome.
Departmental Outputs	Those assets, liabilities, revenues and expenses controlled by the department and used to provide its goods and services, and therefore outputs to the Australian Government.
EFTSU	The acronym stands for Equivalent Full-Time Student Units. It is a way of quantifying numbers of student places, given that many students study part-time. One EFTSU represents a standard annual full-time workload.
Outcomes – Outputs	An Outcome is something that the Australian Government wishes to achieve. An Output is something the department does to achieve the Outcome.
Purchaser/provider	The purchaser/provider model of service delivery is becoming more common. Broadly defined, it involves two separate agents. The first is the purchaser who decides what will be produced. The second is the ultimate provider who delivers the agreed outputs. Purchaser/provider type arrangements stand in contrast to the more traditional modes of direct service delivery in the Public Service.
Resources	The term, resources, is normally used to describe funds. There are tables in this Annual Report that show the resources invested in each of the department's three Outcomes. That is, they show the funds supplied and expended to achieve each of the outcomes. The term, human resources, refers to the department's staff.

Glossary of Financial Terms

Act of Grace payments

Section 33(1) of the *Financial Management and Accountability Act 1997* provides that, in special circumstances, the Commonwealth may pay an amount to a person notwithstanding that the Commonwealth is authorised by law or required to meet a legal liability.

The Advance to the Finance Minister (AFM)

Is a provision authorised by the annual Appropriation Acts and made available to the Finance Minister as a central contingency fund to provide urgent funding to agencies through the year.

Annual Appropriations

Acts that appropriate moneys for expenditure in relation to the Australian Government's activities during the financial year.

Appropriation Act (No. 1)

An Act to appropriate moneys from the Consolidated Revenue Fund for the ordinary annual services of the Australian Government.

Appropriation Act (No. 2)

An Act to appropriate moneys from the Consolidated Revenue Fund for other than ordinary annual services. Under arrangements between the two Houses of Parliament this Act includes appropriations in respect of new policies (apart from those funded under Special Appropriations), capital works and services, plant and equipment and payments to the states and the Northern Territory.

Appropriation Acts (Nos 3 and 4)

Where an amount provided in an Appropriation Act (No. 1 or 2) is insufficient to meet approved obligations falling due in a financial year, additional appropriation may be provided in a further Appropriation Act (No. 3 or No. 4). Appropriations may also be provided in these Acts for new expenditure proposals.

Benefit payments

Financial assistance paid directly to an individual, or on behalf of an individual, who meets the prescribed eligibility criteria for departmental programmes. The payments are non-reciprocal and assist the individual to obtain education or training. These payments are not subject to formal acquittal requirements but are subject to special arrangements, the terms and conditions of which are discussed in the relevant programme guidelines.

Cash flows from financing activities

Refers to activities which relate to changing the size and composition of the financial structure of the entity, including equity and borrowing not falling within the definition of cash.

Cash flows from investing activities	Refers to activities which relate to the acquisition and disposal of non-current assets, including property, plant and equipment and other productive assets and investments such as securities not falling within the definition of cash.
Cash flows from operating activities	Refers to expenditures that are classified as operating transactions rather than outlays because they are considered to relate to the departmental funding via the granting of appropriations and section 31 receipts. The outflows relate to departmental employee and administrative expenses.
Expenses	Consumption or losses of service potential or future economic benefits in the form of reduction in assets or increases in liabilities of the entity, other than those relating to distribution to owners that result in a decrease in equity.
<i>Financial Management and Accountability (FMA) Act 1997</i>	The principal legislation governing the proper use and management of public money, public property and other Commonwealth resources. FMA Regulations and FMA Orders are made pursuant to the Act.
Grants	Financial assistance paid to another government or organisation subject to certain conditions: it is non-reciprocal in nature; terms and conditions are set out in an agreement, correspondence or in legislation; assistance must be acquitted at the expiration of the agreement or at prescribed periods. Examples include payments under the <i>States Grants (Primary and Secondary Education) Assistance Act</i> , and the <i>Higher Education Funding Act</i> .
Official Public Account (OPA)	The main bank account of the Commonwealth.
Revenues	Revenues (in accrual accounting and reporting contexts) are inflows or other enhancements; or savings in outflows of service potential; or future economic benefits in the form of increases in assets; or reductions in liabilities of the entity other than those relating to contributions by owners that result in an increase in equity during the reporting period.

Special (Standing) Appropriation

Monies appropriated by a specific Act of Parliament for a specific purpose (for example, grants to states for schools). They may or may not be for a specific amount of money or particular period of time. Special Appropriations do not require annual spending authorisation by the Parliament because they do not lapse at the end of each financial year. A distinction is sometimes made between Standing and Special Appropriations (although for the purposes of these financial statements both are comprehended by the term 'Special Appropriation'). Standing Appropriations refer to an open-ended appropriation of the Consolidated Revenue Fund by the enabling Act of a legislatively-based programme: the amount appropriated will depend on the demand for payments by claimants satisfying programme eligibility criteria specified in the legislation. Special Appropriations can be regarded as somewhere between Standing and Annual Appropriations: where a specified amount is provided, it is included in a separate Bill authorising the particular programme and can be specified for any number of years.

Subsidies

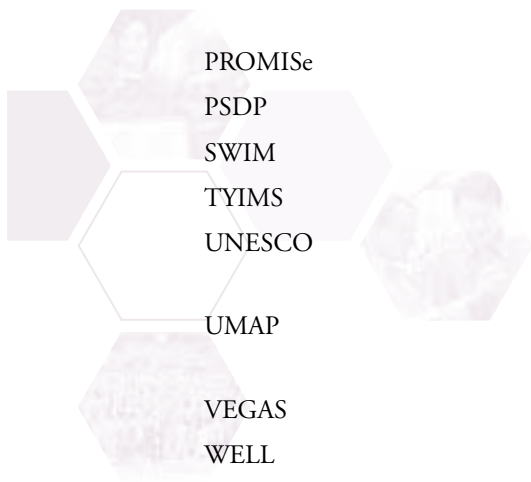
Financial assistance paid to an organisation to reduce the cost to that organisation of providing employment and training opportunities.

Acronyms and abbreviations

Use of acronyms and abbreviations has been kept to a minimum in the Annual Report. However, the following are in common use in the department.

ABC	Australian Broadcasting Commission
ABSTUDY	Aboriginal Study Assistance Scheme
AEs	Additional Estimates
AEI	Australian Education International
AFL	Australian Flexible Learning
ANR	Annual National Report on Schooling in Australia
ANTA	Australian National Training Authority
ANTA MINCO	Australian National Training Authority – Ministerial Council
ANZSOG	Australia and New Zealand School of Government
APEC	Asia-Pacific Economic Cooperation
ARC	Australian Research Council
AREN	Australian Research and Education Network

AWA	Australian Workplace Agreement
BITES	Basic IT Enabling Skills
BOTPLS	Bridging Course for Overseas Trained Professionals Loans Scheme
CA	Certified Agreement
CAT	Career and Transition Pilot programme
CDAC	Career Development Assessment Centres
COAG	Council of Australian Governments
CRC	Cooperative Research Centre
CRICOS	Commonwealth Register of Institutions and Courses for Overseas Students
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CTC	Competitive Tendering and Contracting
DEST	Department of Education, Science and Training
DIMIA	Department of Immigration and Multicultural and Indigenous Affairs
eCoE	electronic Confirmation of Enrolment
EIS	Environmental Impact Statement
ELICOS	English Language Intensive Courses for Overseas Students
ESOS	Education Services for Overseas Students
HEBAC	Higher Education Bandwidth Advisory Committee
HECS	Higher Education Contribution Scheme
HEIAC	Higher Education Information Infrastructure Advisory Committee
IEDA	Indigenous Education Direct Assistance
IESIP	Indigenous Education Strategic Initiatives Programme
LIFT	Leadership Imperative For Tomorrow
LLNP	Language, Literacy and Numeracy Programme
MCEETYA	Ministerial Council for Education, Employment, Training and Youth Affairs
MNRF	Major National Research Facility
NAAP	New Apprenticeships Access Programme
NAIP	New Apprenticeships Incentive Programme
NCVER	National Centre for Vocational Education Research
NIAS	National Innovation Awareness Strategy
NOOSR	National Office of Overseas Skills Recognition



OECD	Organisation for Economic Co-operation and Development
PELS	Postgraduate Education Loans Scheme
PISA	Programme for International Student Assessment
PMRT	Performance Measurement and Reporting Taskforce
PMSEIC	Prime Minister's Science, Engineering and Innovation Council
POEM	Partnership Outreach Education Model
PRISMS	Provider Registration and International Students Management System
PROMISe	Procurement Management System
PSDP	Professional Services Development Programme
SWIM	Senior Women In Management programme
TYIMS	Training and Youth Internet Management System
UNESCO	United Nations Educational, Scientific and Cultural Organization
UMAP	Australian University Mobility in Asia and the Pacific Programme
VEGAS	Vocational and Educational Guidance for Aboriginals Scheme
WELL	Workplace English Language and Literacy
WTO	World Trade Organisation