

Portfolio Additional Estimates
Statements 2021–22

Education, Skills and Employment Portfolio

Explanations of Additional Estimates 2021-22

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The Hon Stuart Robert MP
Minister for Employment, Workforce, Skills,
Small and Family Business
Acting Minister for Education and Youth

Senator the Hon Bridget McKenzie
Minister for Emergency Management and
National Recovery and Resilience
Minister for Regionalisation, Regional
Communications and Regional Education
Leader of the Nationals in the Senate
Senator for Victoria

Senator the Hon Slade Brockman
President of the Senate

The Hon Andrew Wallace MP
Speaker
House of Representatives

Parliament House
CANBERRA ACT 2600

Dear Mr President and Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the
2021–22 Additional Estimates for the Education, Skills and Employment portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on
the funding requirements being sought for the Portfolio.

We present these statements by virtue of our ministerial responsibility for accountability to
the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Stuart Robert', written in a cursive style.

Stuart Robert

A handwritten signature in blue ink, appearing to read 'Bridget McKenzie', written in a cursive style.

Bridget McKenzie

Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer in the Department of Education, Skills and Employment on 1300 566 046.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

User Guide

The purpose of the 2021-22 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2021-22. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2021-22* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary and acronyms

Explains key terms relevant to the Portfolio.

Contents

Portfolio overview	1
Entity Additional Estimates Statements	5
Department of Education, Skills and Employment.....	5
Australian Research Council.....	71
Portfolio glossary and acronyms	97
Portfolio glossary.....	97
Portfolio acronyms.....	101

Portfolio overview

Portfolio overview

The Education, Skills and Employment portfolio's purpose is to contribute to Australia's economic prosperity and social wellbeing by creating opportunities and driving better outcomes for people through education, skills and employment pathways.

The Education, Skills and Employment portfolio comprises the Department of Education, Skills and Employment (the department) and the following entities (see Figure 1 on page 3).

- Australian Curriculum, Assessment and Reporting Authority
- Australian Institute of Teaching and School Leadership
- Australian Research Council
- Australian Skills Quality Authority
- Tertiary Education Quality and Standards Agency
- Australian National University¹

The department and portfolio entities work with state and territory governments, other Australian Government entities and a range of service providers to provide high quality policy advice and service for the benefit of all Australians.

Following a Machinery of Government change completed on 28 January 2022, the Seasonal Worker Programme transferred to the Department of Foreign Affairs and Trade.

A full outline of the department's Portfolio Overview can be found in the 2021-22 PB Statements.

¹ The Australian National University is not part of the general government sector or included in the Commonwealth general government sector fiscal estimates and does not have a chapter in the PB Statements or PAES.

Figure 1: Education, Skills and Employment portfolio structure and outcomes

<p>The Hon Stuart Robert MP Minister for Employment, Workforce, Skills, Small and Family Business</p>	<p>The Hon Alan Tudge MP Minister for Education and Youth</p>	<p>Senator The Hon Bridget McKenzie Minister for Regionalisation, Regional Communications and Regional Education</p>
<p>Department of Education, Skills and Employment Dr Michele Bruniges AM—Secretary</p> <p>Outcome 1: Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments.</p> <p>Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research.</p> <p>Outcome 3: Promote growth in economic productivity and social wellbeing through access to quality skills and training.</p> <p>Outcome 4: Foster a productive and competitive labour market through policies and programs that assist job seekers into work and meet employer needs.</p>		
<p>Australian Curriculum, Assessment and Reporting Authority David de Carvalho—Chief Executive Officer</p> <p>Outcome: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system.</p>		
<p>Australian Institute for Teaching and School Leadership Mark Grant—Chief Executive Officer</p> <p>Outcome: Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities, and supporting the teaching profession.</p>		
<p>Australian Research Council Judi Zielke—Acting Chief Executive Officer</p> <p>Outcome: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.</p>		
<p>Australian Skills Quality Authority Saxon Rice—Chief Executive Officer</p> <p>Outcome: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.</p>		
<p>Tertiary Education Quality and Standards Agency Alistair Maclean—Chief Executive Officer</p> <p>Outcome: Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance.</p>		
<p>Australian National University Professor Brian P. Schmidt AC—Vice-Chancellor, President and Chief Executive Officer</p>		

**Department of Education,
Skills and Employment**

**Entity additional estimates
statements**

Department of Education, Skills and Employment

Section 1: Entity overview and resources	9
1.1 Strategic direction statement.....	9
1.2 Entity resource statement.....	13
1.3 Entity measures.....	17
1.4 Additional estimates, resourcing and variations to outcomes	19
1.5 Breakdown of additional estimates by appropriation bill	27
Section 2: Revisions to outcomes and planned performance	30
2.1 Budgeted expenses and performance for Outcome 1	30
2.2 Budgeted expenses and performance for Outcome 2	39
2.3 Budgeted expenses and performance for Outcome 3	48
2.4 Budgeted expenses and performance for Outcome 4	54
Section 3: Special account flows and budgeted financial statements	57
3.1 Special account flows.....	57
3.2 Budgeted financial statements	59

Department of Education, Skills and Employment

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department of Education, Skills and Employment's (the department) purpose is to contribute to Australia's economic prosperity and social wellbeing by creating opportunities and driving better outcomes for people, through education, skills and employment pathways. The department provides advice to its Ministers and effectively implements Government policies and programs. In doing this, the department draws on the best available research, evidence and data and works collaboratively across Government and with industry, stakeholders, and state and territory governments.

The Government has announced a number of measures for the department to implement since the 2021-22 Budget, including through the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2021-22*, released on 16 December 2021. These measures build on the Government's investment in education, skills and employment included in the 2021-22 Budget.

Responding to the urgent and ongoing challenges of the pandemic

In recognition of the pressure on families impacted by the COVID-19 pandemic, the Government is providing \$361.9 million in 2021-22 to maintain critical child care services. This includes \$288.0 million to support eligible child care services impacted by extended COVID-19 lockdowns in Commonwealth-declared hotspots, and \$73.9 million for the Inclusion Support Program to subsidise the cost of additional educators to support the inclusion of children with additional needs, including challenging and trauma-related behaviours, in mainstream child care services.

Building upon the 2021-22 Budget measure *Higher Education – additional support for tertiary and international education providers*, the Government will forgo receipts of \$36.3 million over four years from 2021-22 by extending financial relief for education providers to assist the sector's recovery. This measure includes extending the waiver of certain fees for the Australian Skills Quality Authority, Tertiary Education Quality and Standards Authority, Commonwealth Register of Institutions and Courses for Overseas Students registrations, and the Tuition Protection Service Levy in 2022. The Government also provided \$9.4 million to extend the Innovation Development Fund, delivering further short-term targeted support to private English Language providers to diversify their education offerings into online and offshore delivery.

To support doctors delivering primary care in rural and remote Australia, the Government will reduce Higher Education Loan Program (HELP) debts and waive

indexation for eligible medical or nurse practitioners who meet length of service requirements while working in a rural, remote or very remote location in Australia. The Government will also extend the existing FEE-HELP loan fee exemption by 12 months in response to the pandemic.

Closing the Gap in education

The Government announced \$1.1 billion for a range of measures in the 2021-22 MYEFO to support the new National Agreement on Closing the Gap, including initiatives to improve educational outcomes of Aboriginal and Torres Strait Islander people.

The Government will provide a further \$81.8 million over four years to expand the Connected Beginnings program by an additional 27 sites, helping Aboriginal and Torres Strait Islander children to be safe, healthy and ready to thrive in school by the age of five. The Government will expand the Community Child Care Fund Restricted program with \$29.9 million to fund an additional 20 majority Aboriginal and Torres Strait Islander-run child care services in predominantly remote and very remote communities. The Government will provide \$9.0 million over four years to establish four trial sites to replicate the Early Years Education program to improve school readiness and educational and health outcomes for young children facing family stress and social disadvantage. The Government will also provide \$1.9 million over three years to design, implement and evaluate a hybrid instructional model trial of explicit instruction and play-based learning in two early learning centres with a proportionately large number of Aboriginal and Torres Strait Islander children attending.

The Government will provide \$74.9 million to build three new boarding schools and enable the upgrade of a fourth facility in remote areas under the Studio Schools Australia model, providing more options for local secondary education on Country. The Government will also provide \$25.9 million over three years to establish City-Country Partnerships between high performing independent schools and remote schools with a high proportion of Aboriginal and Torres Strait Islander students. The Government will provide \$23.0 million over four years for evidence-based literacy and numeracy programs to improve the educational outcomes of Aboriginal and Torres Strait Islander students.

Supporting Australia’s research and higher education sectors

The Government will provide \$232.8 million over four years from 2021-22 (and forgo receipts of \$0.2 million over three years from 2022-23) to support Australia’s research and higher education sectors by building world class research capabilities and assisting providers to diversify their course offerings and promote growth in target markets.

Industry-focused micro-credentials will be developed for domestic and offshore students, including a pilot to support delivery of micro-credentials to domestic students through the university sector, through allocation of \$32.5 million over four years. This measure will also accelerate further development of the Australian Skills

Classification to help identify in-demand skills to underpin these micro-credentials and includes \$8 million to support industry development of globally relevant micro-credentials for delivery offshore. The Government is also supporting providers to continue to deliver higher education short courses in 2022 by using unspent funding.

More regional and rural students will be able to access funding to help with relocation costs for higher level tertiary study, following expansion of eligibility for the Tertiary Access Payment (TAP) to include students in inner regional areas. Students from inner regional areas will be able to apply for a \$3,000 TAP from 1 January 2022. This payment is to be used in a student's first year of study to assist with the expense of relocating to their place of study. Students from outer regional and remote areas will continue to be able to apply for a \$5,000 payment under the program.

To update and streamline the collection of international student information from education providers, the Government is providing \$17.3 million over two years from 2022-23 through the Deregulation Agenda to develop and implement a data innovation project to update the Provider Registration International Student Management System.

The Government will provide \$188.4 million over four years from 2021-22 (and \$55.1 million in 2025-26) in grants for four trailblazing universities to build new research capabilities and invest in new industry engagement opportunities, which are aligned to the National Manufacturing Priorities. This will include up to \$30.0 million in CSIRO specialist equipment to support in-house commercialisation capacity and the establishment of innovation hubs.

Building workforce capability and supporting job mobility

The Government is taking action to address workforce shortages and continue its investment in a more skilled and capable workforce and a more flexible and dynamic economy.

The Government will provide \$896.0 million over four years from 2021-22 (and \$0.9 million each year ongoing) to address workforce shortages, increase support for job seekers, and make it easier for vulnerable Australians to participate in the workforce. This includes \$715.8 million over four years from 2021-22 to boost apprenticeship outcomes through the Completing Apprenticeship Commencements wage subsidy, and \$49.3 million over three years from 2021-22 to expand the Skills Checkpoint for Older Workers Program to support up to 10,000 participants each financial year. This funding will also extend the Skills and Training Incentive to support up to 7,500 participants each financial year. The Government is also providing \$19.7 million over three years from 2021-22 to increase the employability of skilled, onshore migrants, including those without a skills assessment or working below their skill level, by providing incentives to fast-track skills assessments in priority occupations.

To ensure there is a pipeline of job-ready job seekers the Government is partnering with private sector and state governments. It is expanding and extending the Launch into Work program until June 2028, providing \$74.7 million from 2021-22, through partnerships with businesses funding tailored pre-employment projects to build the skills and experience of job seekers for ongoing entry-level roles. The Government will work with the New South Wales and South Australian governments to fast-track entry into the workforce through the apprenticeships and traineeship sector through the Accelerating Australian Apprenticeships Pilots, providing \$10.5 million over three years from 2021-22. An additional 25 Jobs Fairs will better connect job seekers to local workforce needs, with \$8.0 million available in 2021-22.

The Government is committed to streamlining employment services and strengthening the apprenticeship and traineeship system. It is creating an education, skills and employment data asset, with \$10.2 million in funding over four years from 2021-22 to support the provision of comprehensive workforce, skills and labour market information. The Government will provide \$3.8 million in funding in 2021-22 to strengthen compliance action and job matching, helping job seekers into employment and alleviating labour and skills shortages in their local areas.

The Government is addressing critical shortfalls in unskilled and semi-skilled labour in regional Australia, in particular in the agricultural sector, through the doubling of the Pacific Australia Labour Mobility scheme that will bring an additional 10,000 Seasonal Worker Programme workers to Australia. In addition, the extension of the AgMove initiative to 30 June 2022 will provide financial assistance to job seekers who relocate for short-term agricultural work, including harvest work.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Education, Skills and Employment at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Department of Education, Skills and Employment resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	Estimate as at Budget (a)	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	2021-22 \$'000
Departmental				
Annual appropriations - ordinary annual services (b)				
Prior year appropriations available (c)	178,482	214,817	145,590	360,407
Departmental appropriation	852,037	878,156	22,180	900,336
s74 External Revenue (d)	67,650	39,321	(7,352)	31,969
Departmental capital budget (e)	76,931	61,816	3,228	65,044
Annual appropriations - other services - non-operating (f)				
Prior year appropriations available (c)	31,679	-	-	-
Equity injection	126,754	102,851	-	102,851
Total departmental annual appropriations	1,333,533	1,296,961	163,646	1,460,607
Special accounts				
Opening balance	4,307	4,307	410	4,717
Appropriation receipts (g)	3,165	-	-	-
Non-appropriation receipts	5,607	5,523	-	5,523
Total special accounts	13,079	9,830	410	10,240
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	3,165	-	-	-
Total departmental resourcing	1,343,447	1,306,791	164,056	1,470,847

Table 1.1: Department of Education, Skills and Employment resource statement — Additional Estimates for 2021-22 as at February 2022 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget (a)	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	2021-22 \$'000
Administered				
Annual appropriations - ordinary annual services (b)				
Outcome 1	392,846	460,237	122,773	583,010
Outcome 2	317,924	344,861	31,939	376,800
Outcome 3	3,774,340	3,462,754	1,235,541	4,698,295
Outcome 4	2,287,052	2,445,226	-	2,445,226
Annual appropriations - other services - specific payments to States, ACT, NT and local government (f)				
Outcome 1 (h)	219,993	165,613	2,575	168,188
Total administered annual appropriations	6,992,155	6,878,691	1,392,828	8,271,519
Total administered special appropriations	51,626,063	52,493,917	914,903	53,408,820
Special accounts				
Opening balance	88,131	90,101	11,782	101,883
Appropriation receipts (g)	14,983	2,265	-	2,265
Non-appropriation receipts	13,863	12,293	(10,958)	1,335
Total special account receipts	116,977	104,659	824	105,483
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>14,983</i>	<i>7,788</i>	<i>-</i>	<i>7,788</i>
Total administered resourcing	58,720,212	59,469,479	2,308,555	61,778,034
Total resourcing for Department of Education, Skills and Employment	60,063,659	60,776,270	2,472,611	63,248,881
			<i>Actual</i>	
			2020-21	2021-22
Average staffing level (number)			3,340	3,645

Table 1.1: Department of Education, Skills and Employment resource statement — Additional Estimates for 2021-22 as at February 2022 (continued)**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget (a)	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	2021-22 \$'000
Payments made on behalf of Education, Skills and Employment Services Australia	9,443,103	9,459,007	612,178	10,071,185
Payments made to other entities for the provision of services (disclosed above) Department of Social Services	4,942	4,942	-	4,942
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	28,193	27,171	-	27,171
Payments made to corporate entities within the Portfolio Australian Curriculum, Assessment and Reporting Authority	12,941	14,058	-	14,058
Australian Institute for Teaching and School Leadership	13,529	12,723	-	12,723

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive — these may not match figures in the cash flow statement.

- (a) Reflects appropriations transferred under section 75 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) following a Machinery of Government change completed on 28 January 2022. The Department of Foreign Affairs and Trade received 2021-22 Annual Appropriations of \$3.906 million under a section 75 determination.
- (b) *Appropriation Act (No. 1) 2021-2022* and Appropriation Bill (No. 3) 2021-2022.
- (c) Excludes \$8.7 million subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- (d) Estimated external revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2021-2022* and Appropriation Bill (No. 4) 2021-2022
- (g) Amounts credited to the special account(s) from the department's annual and special appropriations. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- (h) Relates to appropriations for payment to the States, ACT, NT and local governments in *Appropriation Act (No. 2) 2021–2022* and sought in Appropriation Bill (No. 4) 2021-2022. The Government continues to grow its investment in Australian Schools. This includes \$168.2 million for payments to states and territories in *Appropriation Act (No. 2) 2021-2022* and Appropriation Bill (No. 4) 2021-2022, for Program 1.3 - Additional Support for Northern Territory Schools (\$14.2 million), for Program 1.4 — Adjustment Assistance (\$1.7 million); Choice and Affordability Fund (\$107.7 million); Non-Government Representative Bodies (\$40.0 million); and for Program 1.5 — Literacy Support for Tasmanian Students (\$2.0 million); Closing the Gap – Schools and Youth Initiatives (Studio Schools) (\$2.6 million). Funding for the Additional Support for Northern Territory Schools is for Northern Territory only. The distribution of the funding under the Non-Government Representative Bodies program is based on advice from Independent Schools Australia and the National Catholic Education Commission. The distribution of the Adjustment Assistance program will be determined following consideration of applications from eligible schools for national adjustment assistance funding and based on advice from the ACT Catholic system and ACT Association of Independent Schools for assistance to the ACT non-government sector. Funding under the Literacy Support for Tasmanian Students is for Tasmania only. The distribution of the Studio Schools program will be determined following consideration of implementation plans from Studio Schools Australia. Terms and conditions are made under the authority from the *Australian Education Act 2013*

and the Australian Education Regulation. Administered capital budgets are not separately identified in *Appropriation Act (No. 1) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022* and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Education, Skills and Employment 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Receipt measures					
Financial Relief for Tertiary Education Providers	2.4, 2.7, 3.2				
Administered receipt		(14,954)	(64)	-	-
Departmental receipt		-	-	-	-
Total		(14,954)	(64)	-	-
Medical Workforce (a)	2.4				
Administered receipt		-	(804)	(2,983)	(4,085)
Departmental receipt		-	-	-	-
Total		-	(804)	(2,983)	(4,085)
Supporting Australia's Research and Higher Education Sectors	2.4				
Administered receipt		-	(280)	7	(20)
Departmental receipt		-	-	-	-
Total		-	(280)	7	(20)
Total receipt measures					
Administered		(14,954)	(1,148)	(2,976)	(4,105)
Departmental		-	-	-	-
Total		(14,954)	(1,148)	(2,976)	(4,105)
Payment measures					
Closing the Gap Package (b) (c)	1.1,1.5				
Administered expenses		21,594	43,114	41,315	13,789
Departmental expenses		1,088	1,179	997	738
Total		22,682	44,293	42,312	14,527
COVID-19 Response Package - transitional support for the child care sector	1.1,1.2				
Administered expenses		361,740	-	-	-
Departmental expenses		-	-	-	-
Total		361,740	-	-	-
Deregulation Agenda - next steps (d)	2.7				
Administered payment		-	-	-	-
Departmental payment		-	8,041	9,230	-
Total		-	8,041	9,230	-
Medical Workforce	2.4				
Administered payment		-	-	-	-
Departmental payment		363	1,899	156	157
Total		363	1,899	156	157

Table 1.2: Department of Education, Skills and Employment 2021-22 measures since Budget (continued)

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Supporting Australia's Research and Higher Education Sectors	2.1, 2.3, 2.4, 2.6, 2.7, 3.1				
Administered payment		(109,839)	157,346	58,415	58,267
Departmental payment		2,509	4,368	4,062	2,853
Total		(107,330)	161,714	62,477	61,120
Supporting Jobs in the Economic Recovery	3.1, 4.1				
Administered payments		88,088	363,147	279,236	76,393
Departmental payments		14,338	16,241	4,815	4,245
Total		102,426	379,388	284,051	80,638
Increase the AgMove Participant Cap (e)	4.1				
Administered payments		4,054	811	-	-
Departmental payments		-	-	-	-
Total		4,054	811	-	-
Changes to Wage Scheme - Remote Engagement Program (f)	4.1				
Administered payments		-	-	-	-
Departmental payments		659	-	-	-
Total		659	-	-	-
Pacific Labour Mobility – reforms (g)	4.1				
Administered payments		500	1,000	-	-
Departmental payments		4,533	6,384	6,141	6,183
Total		5,033	7,384	6,141	6,183
Reform of Settlement Strategies and Services (h)	4.1				
Administered payments		-	(118)	(304)	(523)
Departmental payments		-	-	-	-
Total		-	(118)	(304)	(523)
Total payment measures					
Administered		366,137	565,300	378,662	147,926
Departmental		23,490	38,112	25,401	14,176
Total		389,627	603,412	404,063	162,102

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) The lead entity for this measure is the Department of Health. The full measure description and package details appear in MYEFO under the Health portfolio.
- (b) This includes amounts previously provisioned for by the Government.
- (c) The full measure description and package details appears in MYEFO under Cross Portfolio.
- (d) The lead entity for this measure is the Department of Prime Minister and Cabinet. The full measure description and package details appear in MYEFO under the Prime Minister and Cabinet portfolio.
- (e) Measure relates to a decision made post MYEFO.
- (f) The lead entity for this measure is the National Indigenous Australians Agency. The full measure description and package details appear in the MYEFO under the Prime Minister and Cabinet portfolio.
- (g) The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in the MYEFO under the Foreign Affairs and Trade portfolio. As a result of a Machinery of Government change completed on 28 January 2022, the Department of Education, Skills and Employment elements have transferred to the Department of Foreign Affairs and Trade.
- (h) The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the MYEFO under the Home Affairs portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Department of Education, Skills and Employment at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Administered					
Annual appropriations					
Closing the Gap Package	1.1,1.5	33,184	33,645	37,088	30,367
COVID-19 Response Package - transitional support for the childcare sector	1.1	73,900	-	-	-
Movement of Funds					
(net increase)	1.1,1.5	23,077	1,953	-	-
(net decrease)	1.5	-	(4,750)	(5,000)	(2,000)
Changes in Parameters					
(net increase)	1.5	-	108	235	279
(net decrease)		-	-	-	-
Other Variations					
(net increase)	1.5	225	2,682	-	-
(net decrease)	1.1,1.5	(7,613)	(541)	-	-
Annual appropriations - other services - specific payments to States, ACT, NT and local government					
Closing the Gap Package	1.5	2,575	26,850	26,850	9,775
Special appropriations (including Special Accounts)					
COVID-19 Response Package - transitional support for the childcare sector	1.2	287,840	-	-	-
Changes in Parameters					
(net increase)	1.2,1.4	-	20,956	53,689	102,992
(net decrease)	1.2,1.4	(18,650)	(46,514)	(69,615)	(99,376)
Other Variations					
(net increase)	1.2,1.3,1.4	973,412	743,951	729,176	759,873
(net decrease)	1.2,1.4	(44,219)	(51,285)	(223,337)	(137,614)
Net impact on appropriations for Outcome 1 (administered)		1,323,731	727,055	549,086	664,296

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Closing the Gap Package	1	2,371	2,464	2,287	1,954
Changes in Parameters					
(net increase)		13	190	446	1,038
(net decrease)		-	-	-	-
Other Variations					
(net increase)		-	-	-	-
(net decrease)		(143)	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		2,241	2,654	2,733	2,992
Total net impact on appropriations for Outcome 1		1,325,972	729,709	551,819	667,288

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 2					
Administered					
Annual appropriations					
Supporting Australia's Research and Higher Education Sectors	2.7	9,400	-	-	-
Changes in Parameters					
(net increase)	2.3, 2.6, 2.7	-	1,826	5,006	4,909
(net decrease)		-	-	-	-
Other Variations					
(net increase)	2.3, 2.7	22,539	35,177	45,732	47,624
(net decrease)	2.6	-	(2)	-	-
Special appropriations (including Special Accounts)					
Supporting Australia's Research and Higher Education Sectors	2.1, 2.3, 2.4, 2.6	(167,145)	232,430	74,252	70,257
Changes in Parameters					
(net increase)	2.1, 2.3, 2.4, 2.5, 2.6	554	19,996	94,306	225,565
(net decrease)	2.4	(28)	(670)	(2,380)	(4,932)
Other Variations					
(net increase)	2.1, 2.2, 2.3, 2.4, 2.6	123,977	98,856	85,741	57,692
(net decrease)	2.1, 2.3, 2.4, 2.6	(211,994)	(52,968)	(58,866)	(60,940)
Net impact on appropriations for Outcome 2 (administered)		(222,697)	334,645	243,791	340,175

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 2					
Departmental					
Annual appropriations					
Deregulation Agenda - next steps	2	-	2,484	3,428	-
Medical Workforce	2	81	155	156	157
Supporting Australia's Research and Higher Education Sectors	2	645	1,287	963	1,049
Changes in Parameters					
(net increase)	2	-	102	301	694
(net decrease)	2	-	-	-	-
Capital appropriations					
Deregulation Agenda - next steps	2	-	5,557	5,802	-
Medical Workforce	2	282	1,744	-	-
Supporting Australia's Research and Higher Education Sectors	2	331	-	-	-
Changes in Parameters					
(net increase)	2	1	13	39	92
(net decrease)	2	-	-	-	-
Other Variations					
(net increase)	2	-	-	-	-
(net decrease)	2	-	-	-	-
Net impact on appropriations for Outcome 2 (departmental)		1,340	11,342	10,689	1,992
Total net impact on appropriations for Outcome 2		(221,357)	345,987	254,480	342,167

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 3					
Administered					
Annual appropriations					
Supporting Jobs in the Economic Recovery	3.1	92,155	340,909	250,572	64,905
Movement of Funds					
(net increase)	3.1	12,773	-	5,000	-
(net decrease)		-	-	-	-
Changes in Parameters					
(net increase)	3.1	-	138	324	1,223
(net decrease)		-	-	-	-
Other Variations					
(net increase) (a)	3.1	1,130,613	508,947	103,073	25,327
(net decrease)		-	(1,195)	(22,789)	(21,861)
Special appropriations (including Special Accounts)					
Changes in Parameters					
(net increase)	3.2	28	670	2,380	4,932
(net decrease)		-	-	-	-
Other Variations					
(net increase)	3.1,3.2	4,476	1,250	2,266	3,340
(net decrease)	3.1,3.2	(30,844)	(21,883)	(18,052)	(18,906)
Net impact on appropriations for Outcome 3 (administered)		1,209,201	828,836	322,774	58,960

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 3					
Departmental					
Annual appropriations					
Supporting Jobs in the Economic Recovery	3	2,660	729	307	-
Supporting Australia's Research and Higher Education Sectors	3	1,533	3,081	3,099	1,804
Changes in Parameters					
(net increase)	3	24	229	415	907
(net decrease)		-	-	-	-
Other Variations					
(net increase)	3	-	-	-	-
(net decrease)	3	(588)	-	-	-
Capital appropriations					
Changes in Parameters					
(net increase)	3	1	19	18	42
(net decrease)		-	-	-	-
Other Variations					
(net increase)		-	-	-	-
(net decrease)	3	-	(15,037)	(8,052)	(102)
Net impact on appropriations for Outcome 3 (departmental)		3,630	(10,979)	(4,213)	2,651
Total net impact on appropriations for Outcome 3		1,212,831	817,857	318,561	61,611

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 4					
Administered					
Annual appropriations					
Supporting Jobs in the Economic Recovery	4.1	(4,067)	22,238	28,664	11,488
Pacific Labour Mobility – reforms (b)	4.1	500	1,000	-	-
Reform of Settlement Strategies and Services	4.1	-	(118)	(304)	(523)
Increase the AgMove Participant Cap		4,054	811	-	-
Movement of Funds					
(net increase)	4.1	19,107	-	-	-
(net decrease)	4.1	-	-	-	-
Changes in Parameters					
(net increase)	4.1	401	3,361	3,736	4,000
(net decrease)	4.1	(57,205)	(215,394)	(232,155)	(147,615)
Other Variations					
(net increase)	4.1	8,250	122,764	21,524	18,433
(net decrease)	4.1	(114,575)	(104,970)	(2,174)	(973)
Section 75 and other related transfers (b)(c)					
(net increase)	4.1	-	-	-	-
(net decrease)	4.1	(500)	(1,250)	-	-
Net impact on appropriations for Outcome 4 (administered)					
		(144,035)	(171,558)	(180,709)	(115,190)

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget (continued)

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 4					
Departmental					
Annual appropriations					
Supporting Jobs in the Economic Recovery	4	9,690	6,085	4,508	4,245
Pacific Labour Mobility – reforms (b)	4	4,533	6,384	6,141	6,183
Changes to Wage Scheme – Remote Engagement Program	4	53	-	-	-
Movement of Funds					
(net increase)	4	6,390	-	-	-
(net decrease)	4	-	-	-	-
Changes in Parameters					
(net increase)	4	136	731	1,162	2,425
(net decrease)	4	-	-	-	-
Other Variations					
(net increase)	4	-	-	-	-
(net decrease)	4	(685)	(685)	(685)	(685)
Section 75 and other related transfers (b)(c)					
(net increase)	4	-	-	-	-
(net decrease)	4	(8,439)	(11,502)	(9,146)	(9,191)
Capital appropriations					
Supporting Jobs in the Economic Recovery	4	1,988	9,427	-	-
Changes to Wage Scheme – Remote Engagement Program	4	606	-	-	-
Movement of Funds					
(net increase)	4	6,390	-	-	-
(net decrease)	4	(6,390)	-	-	-
Changes in Parameters					
(net increase)	4	19	25	77	180
(net decrease)	4	-	-	-	-
Net impact on appropriations for Outcome 4 (departmental)		14,291	10,465	2,057	3,157
Total net impact on appropriations for Outcome 4		(129,744)	(161,093)	(178,652)	(112,033)

Prepared on a resourcing (i.e. Appropriations available) basis.

- (a) Variation in 2021-22 is due to demand-driven increases to the expenditure estimates for the Australian Apprenticeships Incentives Program.
- (b) As a result of a Machinery of Government change completed on 28 January 2022, the Department of Education, Skills and Employment elements have been transferred to the Department of Foreign Affairs and Trade.
- (c) Relates to a Machinery of Government change completed on 28 January 2022, which transferred the Seasonal Worker Programme to the Department of Foreign Affairs and Trade.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for Department of Education, Skills and Employment through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments	392,846	460,237	583,010	122,773	-
Outcome 2 - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research	317,924	344,861	376,800	31,939	-
Outcome 3 - Promote growth in economic productivity and social wellbeing through access to quality skills and training	3,774,340	3,462,754	4,698,295	1,235,541	-
Outcome 4 - Foster a productive and competitive labour market through policies and programs that assist job seekers into work and meet employer needs	2,287,052	2,445,226	2,301,191	-	(144,035)
Total administered	6,772,162	6,713,078	7,959,296	1,390,253	(144,035)

Table 1.4: Appropriation Bill (No. 3) 2021-22 (continued)

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments	180,028	170,496	172,737	2,241	-
Outcome 2 - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research	138,313	125,133	126,473	1,340	-
Outcome 3 - Promote growth in economic productivity and social wellbeing through access to quality skills and training	172,920	184,535	188,165	3,630	-
Outcome 4 - Foster a productive and competitive labour market through policies and programs that assist job seekers into work and meet employer needs (a)	435,936	459,808	478,005	18,197	-
Total departmental	927,197	939,972	965,380	25,408	-
Total administered and departmental	7,699,359	7,653,050	8,924,676	1,415,661	(144,035)

(a) The 2021-22 Budget reflects appropriations transferred under Section 75 of the *Public Governance Performance and Accountability Act 2013* (PGPA Act) following a Machinery Government change completed on 28 January 2022. The Department of Foreign Affairs and Trade received 2021-22 Annual Appropriations of \$3.906 million under a section 75 determination.

Table 1.5: Appropriation Bill (No. 4) 2021-22

	<i>2020-21 Available \$'000</i>	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Payments to states, ACT, NT and local government					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments	219,993	165,613	168,188	2,575	-
Total payments to states, ACT, NT and local government	219,993	165,613	168,188	2,575	-
Non-operating					
Equity injections	123,208	102,851	102,851	-	-
Total non-operating	123,208	102,851	102,851	-	-
Total other services	343,201	268,464	271,039	2,575	-

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments.

Linked programs

Services Australia
Programs <ul style="list-style-type: none"> • Program 1.1 - Services to the Community - Social Security and Welfare
Contribution to Outcome 1 made by linked programs The linked program contributes to Outcome 1 by administering child care payments to eligible families.
National Indigenous Australians Agency
Programs <ul style="list-style-type: none"> • Program 1.1 - Jobs, Land and Economy • Program 1.2 - Children and Schooling
Contribution to Outcome 1 made by linked programs The linked programs contribute to Outcome 1 by supporting school attendance, improved educational outcomes and access to further education, training and employment for Indigenous students.
Department of the Treasury
Programs <ul style="list-style-type: none"> • Program 1.9 - National Partnership Payments to the states
Contribution to Outcome 1 made by linked programs The linked program contributes to Outcome 1 by making National Partnership Payments to the states.
Department of Social Services
Programs <ul style="list-style-type: none"> • Program 3.1 – Disability and Carers
Contribution to Outcome 1 made by linked programs The linked program contributes to Outcome 1 by providing key actions, under the Early Childhood Targeted Action Plan that supports Australia's Disability Strategy 2021-2031, to strengthen early identification, information, supports and pathways, as well as collaboration between programs and services. The program supports the development and wellbeing of children and helps them thrive across and between life stages.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments.

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Program 1.1: Support for the Child Care System					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	243,800	372,071	294,834	295,355	299,913
Special appropriations <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	1,019,783	4,000	4,000	4,000	4,000
Special accounts SOETM - Child Care	721	-	-	-	-
Total expenses for program 1.1	1,264,304	376,071	298,834	299,355	303,913
Program 1.2: Child Care Subsidy					
Administered expenses					
Special appropriations <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	8,689,095	9,936,246	10,634,392	11,161,041	11,987,518
Total expenses for program 1.2	8,689,095	9,936,246	10,634,392	11,161,041	11,987,518
Program 1.3: Government Schools National Support					
Administered expenses					
Other services (Appropriation Act No. 2 and Bill No. 4)	12,804	14,242	12,263	10,035	7,536
Special appropriations <i>Australian Education Act 2013</i>	9,039,115	9,711,774	10,410,320	10,991,396	11,438,271
Total expenses for program 1.3	9,051,919	9,726,016	10,422,583	11,001,431	11,445,807
Program 1.4: Non-Government Schools National Support					
Administered expenses					
Other services (Appropriation Act No. 2 and Bill No. 4)	205,189	149,371	125,407	114,240	117,667
Special appropriations <i>Australian Education Act 2013</i>	12,901,439	15,147,916	15,833,541	16,551,531	17,112,816
Total expenses for program 1.4	13,106,628	15,297,287	15,958,948	16,665,771	17,230,483
Program 1.5: Early Learning and Schools Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	123,605	179,402	135,988	137,121	91,143
Other services (Appropriation Act No. 2 and Bill No. 4)	2,000	4,575	28,850	28,850	11,775
Special accounts SOETM - Students with Disabilities	203	-	-	-	-
SOETM - NSRA State Contributions	5	-	-	-	-
SOETM - Maslin Foundation	2	-	-	-	-
Total expenses for program 1.5	125,815	183,977	164,838	165,971	102,918

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	367,405	551,473	430,822	432,476	391,056
Other services (Appropriation Act No. 2 and Bill No. 4)	219,993	168,188	166,520	153,125	136,978
Special appropriations	31,649,432	34,799,936	36,882,253	38,707,968	40,542,605
Special accounts	931	-	-	-	-
Administered total	32,237,761	35,519,597	37,479,595	39,293,569	41,070,639
Departmental expenses					
Departmental appropriation	144,252	165,502	156,495	145,341	146,911
s74 External Revenue (a)	8,006	3,618	3,654	3,654	3,654
Expenses not requiring appropriation in the Budget year (b)	10,006	3,196	4,677	4,981	4,981
Departmental total	162,264	172,316	164,826	153,976	155,546
Total expenses for Outcome 1	32,400,025	35,691,913	37,644,421	39,447,545	41,226,185
Movement of administered funds between years (c)					
Outcome 1:					
Community Child Care Fund	(5,004)	5,004	-	-	-
Inclusion Support Programme	(4,948)	4,948	-	-	-
Delivering Respect Matters	(1,375)	1,375	-	-	-
Emerging Priorities	-	11,750	(4,750)	(5,000)	(2,000)
Nationally Consistent Collection of Data	(1,953)	-	1,953	-	-
Total movement of administered funds	(13,280)	23,077	(2,797)	(5,000)	(2,000)
Average staffing level (number)					
	2020-21 767	2021-22 800			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds

Table 2.1.2: Program components of Outcome 1
Program expenses 1.1: Support for the Child Care System

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Child Care Services Support	243,724	372,071	294,834	295,355	299,913
Jobs Education and Training, Child Care Fee Assistance (JETCCFA)	76	-	-	-	-
Special appropriations:					
A New Tax System (Family Assistance) (Administration) Act 1999 (a)	1,019,783	4,000	4,000	4,000	4,000
Special account expenses:					
SOETM - Child Care	721	-	-	-	-
Total program expenses	1,264,304	376,071	298,834	299,355	303,913

- (a) 2020-21 includes the Additional Child Care Subsidy (ACCS) and the Community Child Care Fund – Special Circumstances (CCCF-Special Circumstances).
 From 1 July 2021, the ACCS is reported under the Child Care Subsidy (CCS) following administrative changes to improve the way ACCS is administered, resulting from the 2021-22 Budget measure: *Commonwealth's Deregulation Agenda*.
 CCCF-Special Circumstances includes payments made in relation to the July 2020 Economic and Fiscal Update measure *COVID-19 Response Package — child care*, and 2020–21 Budget measure *COVID-19 Response Package — child care — Victorian recovery payments* and other support measures.

Program expenses 1.2: Child Care Subsidy

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Special appropriations:					
A New Tax System (Family Assistance) (Administration) Act 1999 (a)(b)	8,689,095	9,936,246	10,634,392	11,161,041	11,987,518
Total program expenses	8,689,095	9,936,246	10,634,392	11,161,041	11,987,518

- (a) From 1 July 2021, the ACCS is reported under the CCS following administrative changes to improve the way ACCS is administered, resulting from the 2021–22 Budget measure: *Commonwealth's Deregulation Agenda*.
 (b) Legacy programs Child Care Benefit and Child Care Rebate are reported under the CCS.

Table 2.1.2: Program components of Outcome 1 (continued)**Program expenses 1.3: Government Schools National Support**

	2020-21 <i>Actual expenses</i>	2021-22 Revised estimated expenses	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Other services (Appropriation Act No. 2 and Bill No. 4):					
Additional Support for Northern Territory	12,804	14,242	12,263	10,035	7,536
Special appropriations:					
<i>Australian Education Act 2013</i>	9,039,115	9,711,774	10,410,320	10,991,396	11,438,271
Total program expenses	9,051,919	9,726,016	10,422,583	11,001,431	11,445,807

Program expenses 1.4: Non-Government Schools National Support

	2020-21 <i>Actual expenses</i>	2021-22 Revised estimated expenses	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Other services (Appropriation Act No. 2 and Bill No. 4):					
Non-Government Representative Bodies	40,013	40,013	14,004	-	-
Adjustment Assistance	9,131	1,676	491	-	-
Choice and Affordability Fund	156,045	107,682	110,912	114,240	117,667
Special appropriations:					
<i>Australian Education Act 2013</i>	12,901,439	15,147,916	15,833,541	16,551,531	17,112,816
Total program expenses	13,106,628	15,297,287	15,958,948	16,665,771	17,230,483

Table 2.1.2: Program components of Outcome 1 (continued)

Program expenses 1.5: Early Learning and Schools Support

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022–23 Forward estimate \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Early Learning Support					
Universal Access	1,101	2,679	1,000	-	-
Preschools Data Framework	-	5,250	6,361	6,521	4,532
Attendance Strategies for Early Learning	275	-	-	-	-
Australian Early Development Census	12,196	12,315	4,493	12,500	10,553
Total Early Learning Support	13,572	20,244	11,854	19,021	15,085

Table 2.1.2: Program components of Outcome 1 (continued)**Program expenses 1.5: Early Learning and Schools Support (continued)**

	2020-21 <i>Actual expenses</i>	2021-22 Revised estimated expenses	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Schools Support					
Early Learning Languages Australia (ELLA)	1,470	-	-	-	-
English Language Learning for Indigenous Children (ELLIC)	-	1,084	-	-	-
Flexible Literacy Learning for Remote Primary Schools	690	-	-	-	-
Grants and Awards	1,393	1,408	1,428	1,449	1,471
Helping Children with Autism	6,072	6,139	6,225	6,318	6,413
High Achieving Teachers Program and Future Leaders Program	9,650	15,900	2,250	-	-
Inspiring all Australians in Digital Literacy and STEM	5	-	-	-	-
National Assessment Reform	2,200	2,200	2,200	2,200	2,200
National Schools Reform	24,281	19,485	6,159	5,456	6,906
Australian Education Research Organisation	5,043	10,000	10,000	10,000	10,000
National School Resourcing Board	780	960	976	991	1,009
Quality Outcomes	35,048	38,840	35,915	35,980	36,369
Science, Technology, Engineering and Mathematics (STEM)	617	550	550	700	-
Students Support Package	11,345	36,060	36,633	38,328	5,450
Teach for Australia	1,945	-	-	-	-
Delivering Respect Matters	262	1,875	-	-	-
Life Education - Being Healthy, Being Active	1,200	700	-	-	-
Online Teaching and Learning Courses to Support Mathematics	1,732	2,825	2,824	-	-
Rural Inspire Initiative	1,000	500	-	-	-
National Phonics Check	4,300	4,300	-	-	-
Respectful Interfaith School Education	1,000	1,000	500	-	-
Supporting Australia's Teacher Workforce	-	3,113	2,210	2,213	2,226
Closing the Gap - Schools and Youth Initiatives	-	12,219	16,264	14,465	4,014
Other services (Appropriation Act No. 2 and Bill No. 4):					
Literacy Support for Tasmanian Students	2,000	2,000	2,000	2,000	2,000
Closing the Gap - Schools and Youth Initiatives	-	2,575	26,850	26,850	9,775
Special account expenses:					
SOETM - Students with Disabilities	203	-	-	-	-
SOETM - NSRA State Contributions	5	-	-	-	-
SOETM - Maslin Foundation	2	-	-	-	-
Total Schools Support	112,243	163,733	152,984	146,950	87,833
Total program expenses	125,815	183,977	164,838	165,971	102,918

Program performance for Outcome 1

There have been no changes to performance criteria for Outcome 1 resulting from decisions made since 2021-22 Budget. For a full outcome of all performance criteria associated with Outcome 1 see the Education, Skills and Employment Portfolio Budget Statements 2021-22 and the Department of Education, Skills and Employment Corporate Plan 2021-22. This section includes further detail on the program expenses associated with Outcome 1.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education and international quality research.

Linked programs

Australian Trade and Investment Commission (Austrade)
Programs
<ul style="list-style-type: none"> Program 1.1 - Promotion of Australia's export and other international economic interests
Contribution to Outcome 2 made by linked programs
The linked program contributes to Outcome 2 by promoting the Australian education sector in international markets.
Department of Foreign Affairs and Trade
Programs
<ul style="list-style-type: none"> Program 1.1 - Foreign Affairs and Trade Operations Program 1.5 - New Colombo Plan - Transforming Regional Relationships
Contribution to Outcome 2 made by linked programs
The linked programs contribute to Outcome 2 by promoting international education through advocacy and coordination roles at overseas missions.
Department of Home Affairs
Programs
<ul style="list-style-type: none"> Program 2.2 - Visas
Contribution to Outcome 2 made by linked programs
The linked program contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.
Services Australia
Programs
<ul style="list-style-type: none"> Program 1.1 - Services to the Community - Social Security and Welfare
Contribution to Outcome 2 made by linked programs
The linked program contributes to Outcome 2 by making payments to eligible job seekers.
Department of Social Services
Programs
<ul style="list-style-type: none"> Program 1.6 - Student Payments
Contribution to Outcome 2 made by linked programs
The linked program contributes to Outcome 2 by providing financial support to individuals and families to undertake further education. This also includes enhancing educational outcomes for Australian Indigenous students by increasing their access and participation in further education.

National Indigenous Australians Agency
Programs <ul style="list-style-type: none">• Program 1.1 - Jobs, Land and Economy• Program 1.2 - Children and Schooling
Contribution to Outcome 2 made by linked programs <p>The linked programs contribute to Outcome 2 by supporting school attendance, improved educational outcomes and access to further education and employment for Indigenous students.</p>

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 2

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research.

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 2.1: Commonwealth Grant Scheme					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	7,558,071	7,555,325	7,356,257	7,223,950	7,359,997
Total expenses for program 2.1	7,558,071	7,555,325	7,356,257	7,223,950	7,359,997
Program 2.2: Higher Education Superannuation Program					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	66,000	131,494	125,148	118,512	111,800
Total expenses for program 2.2	66,000	131,494	125,148	118,512	111,800
Program 2.3: Higher Education Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	28,560	55,699	57,123	63,433	65,625
Special appropriations					
Higher Education Support Act 2003	648,978	843,610	798,420	789,094	791,703
Total expenses for program 2.3	677,538	899,309	855,543	852,527	857,328
Program 2.4: Higher Education Loan Program					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	-	1,656,973	1,603,040	1,782,175	2,092,331
Special accounts					
HELP Tuition Protection Fund	179	2,679	2,783	2,892	3,008
Total expenses for program 2.4	179	1,659,652	1,605,823	1,785,067	2,095,339

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 2.5: Investment in Higher Education Research					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	2,973,280	1,999,841	2,029,892	2,074,571	2,125,434
Total expenses for program 2.5	2,973,280	1,999,841	2,029,892	2,074,571	2,125,434
Program 2.6: Research Capacity					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	256,350	273,567	285,737	396,069	496,101
Special appropriations Higher Education Support Act 2003	15,698	44,045	117,968	91,798	79,986
Total expenses for program 2.6	272,048	317,612	403,705	487,867	576,087
Program 2.7: International Education Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	23,535	47,505	23,510	23,169	23,191
Special accounts					
Overseas Student Tuition Fund	1,717	1,695	1,780	1,869	1,963
SOETM - Cheung Kong	9	1,538	982	980	979
Total expenses for program 2.7	25,261	50,738	26,272	26,018	26,133

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	308,445	376,771	366,370	482,671	584,917
Special appropriations	11,262,027	12,231,288	12,030,725	12,080,100	12,561,251
Special accounts	1,905	5,912	5,545	5,741	5,950
Administered total	11,572,377	12,613,971	12,402,640	12,568,512	13,152,118
Departmental expenses					
Departmental appropriation	102,319	105,120	100,796	99,510	94,991
s74 External Revenue (a)	5,277	2,590	2,687	2,745	2,584
Expenses not requiring appropriation in the Budget year (b)	11,791	8,600	10,854	11,902	11,902
Departmental total	119,387	116,310	114,337	114,157	109,477
Total expenses for Outcome 2	11,691,764	12,730,281	12,516,977	12,682,669	13,261,595
Average staffing level (number)					
	458	504			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
 (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses and audit fees.

Table 2.2.2: Program components of Outcome 2

Program 2.1: Commonwealth Grant Scheme

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special appropriations:					
Higher Education Support Act 2003					
Cluster Fund and Place Loadings	7,345,531	7,206,905	7,202,012	7,175,004	7,359,997
Regional Loading	37,545	-	-	-	-
Transition Fund Loading	174,995	348,420	154,245	48,946	-
Total program expenses	7,558,071	7,555,325	7,356,257	7,223,950	7,359,997

Program 2.2: Higher Education Superannuation Program

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special appropriations:					
Higher Education Support Act 2003					
Higher Education Superannuation Program	66,000	131,494	125,148	118,512	111,800
Total program expenses	66,000	131,494	125,148	118,512	111,800

Table 2.2.2: Program components of Outcome 2 (continued)**Program 2.3: Higher Education Support**

	2020-21 <i>Actual expenses</i> \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Creative Arts Scholarships	1,000	-	-	-	-
National Disability Coordination Officer	4,375	4,480	4,542	4,611	4,684
National Microcredentials Marketplace	528	1,060	530	-	-
Quality Indicators for Learning and Teaching	6,967	7,126	7,253	7,892	8,042
Rural and Regional Enterprise Scholarships	15,513	15,449	4,500	-	-
Tertiary Access Payment	177	27,584	40,298	50,930	52,899
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Central Coast Health and Wellbeing Precinct	2,500	2,500	2,500	750	-
Central Queensland School of Mining and Manufacturing	13,500	15,000	1,500	-	-
Collaboration Pilots - Industry 4.0	519	3,560	3,140	-	-
Collaboration Pilots - Naval Shipbuilding	114	521	-	-	-
Disability Support Program	7,860	8,023	8,076	8,254	8,456
Higher Education and Offshore Microcredentials	-	-	9,019	6,089	4,632
Higher Education Partnerships and Participation Program	90,044	-	-	-	-
Improved Support for Regional Universities	9,346	14,021	10,438	8,588	10,973
Indigenous, Regional and Low SES Attainment Fund	124,228	267,749	263,294	269,137	275,243
Jobs and Growth in Tasmania	30,000	65,000	25,000	12,000	-
National Institutes	230,787	233,895	237,410	242,635	248,584
National Priorities and Industry Linkage Fund	111,000	226,264	229,664	234,719	240,474
Quality Initiatives	521	528	536	548	562
Supporting more women into STEM Careers (AMSI Intern)	2,984	-	-	-	-
Teaching Awards - Universities Australia	600	-	-	-	-
Tertiary Access Payment	24,975	-	-	-	-
Women in STEM	-	6,549	7,843	6,374	2,779
Total program expenses	677,538	899,309	855,543	852,527	857,328

Table 2.2.2: Program components of Outcome 2 (continued)

Program 2.4: Higher Education Loan Program

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Higher Education Loan Program	-	1,656,973	1,603,040	1,782,175	2,092,331
Special account expenses:					
HELP Tuition Protection Fund	179	2,679	2,783	2,892	3,008
Total program expenses	179	1,659,652	1,605,823	1,785,067	2,095,339

Program 2.5: Investment in Higher Education Research

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Research Support Program	1,918,299	930,659	944,644	965,436	989,106
Research Training Program	1,054,981	1,069,182	1,085,248	1,109,135	1,136,328
Total program expenses	2,973,280	1,999,841	2,029,892	2,074,571	2,125,434

Program 2.6: Research Capacity

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
National Collaborative Research Infrastructure Strategy	256,350	273,567	285,737	396,069	496,101
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Centre for Augmented Reasoning	5,000	5,000	5,000	5,000	-
Collaboration Pilots - Warrambool	1,500	-	-	-	-
Hydrogen Transition Centre					
Collaboration Pilots - Nowra	1,500	-	-	-	-
Agribusiness Innovation Hub					
Enhance Research Capacity of Regional Universities	-	13,255	15,150	18,180	20,249
Higher Education Research Promotion	5,648	5,700	5,818	5,950	6,102
Stawell Underground Physics Laboratory	2,050	-	-	-	-
Strategic University Reform Fund	-	20,090	10,240	10,342	-
Trailblazer Universities Program	-	-	81,760	52,326	53,635
Total program expenses	272,048	317,612	403,705	487,867	576,087

Table 2.2.2: Program components of Outcome 2 (continued)**Program 2.7: International Education Support**

	2020-21 <i>Actual expenses</i> \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
International Education Support	23,535	47,505	23,510	23,169	23,191
Special account expenses:					
Overseas Student Tuition Fund	1,717	1,695	1,780	1,869	1,963
SOETM - Cheung Kong	9	1,538	982	980	979
Total program expenses	25,261	50,738	26,272	26,018	26,133

Program performance for Outcome 2

There have been no changes to performance criteria for Outcome 2 resulting from decisions made since 2021-22 Budget. For a full outcome of all performance criteria associated with Outcome 2 see the Education, Skills and Employment Portfolio Budget Statements 2021-22 and the Department of Education, Skills and Employment Corporate Plan 2021-22. This section includes further detail on the program expenses associated with Outcome 2.

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Promote growth in economic productivity and social wellbeing through access to quality skills and training.

Linked programs

Department of Home Affairs
Programs
<ul style="list-style-type: none"> • Program 2.2 – Visas
The linked program contributes to Outcome 3 by supporting a sustainable international education sector through administering student visas.
Services Australia
Programs
<ul style="list-style-type: none"> • Program 1.1 – Services to the Community – Social Security and Welfare
Contribution to Outcome 3 made by linked programs
The linked program contributes to Outcome 3 by making payments to eligible job seekers participating in foundation skills programs.
Department of the Treasury
Programs
<ul style="list-style-type: none"> • Program 1.9 – National Partnership Payments to the states
Contribution to Outcome 3 made by linked programs
The linked program contributes to Outcome 3 by making National Partnership Payments to the states.
Department of Social Services
Programs
<ul style="list-style-type: none"> • Program 1.6 – Student Payments • Program 3.2 – National Disability Insurance Scheme
Contribution to Outcome 3 made by linked programs
The Department of Social Services contributes to Outcome 3 by providing financial support to individuals and families to undertake further education and training. This includes enhancing educational outcomes for Australian Indigenous students by increasing their access and participation in further education. The Department of Social Services also provides support to people with disability, their family and carers to build their knowledge, skills and confidence to participate in social and economic life.

Budgeted expenses for Outcome 3

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1 Budgeted expenses for Outcome 3

	2020-21 <i>Actual expenses</i>	2021-22 Revised estimated expenses	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 3.1: Building Skills and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,201,083	4,696,654	3,026,686	1,469,880	1,192,555
Special appropriations					
<i>Trade Support Loans Act 2014</i>	64,463	53,667	53,281	56,883	60,734
Total expenses for program 3.1	2,265,546	4,750,321	3,079,967	1,526,763	1,253,289
Program 3.2: VET Student Loans					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	825,846	-	-	-	-
<i>VET Student Loans Act 2016</i>	1,249	134,269	132,200	144,467	161,349
Special accounts					
VSL Tuition Protection Fund Special Account	179	917	2,478	2,580	2,687
Total expenses for program 3.2	827,274	135,186	134,678	147,047	164,036
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,201,083	4,696,654	3,026,686	1,469,880	1,192,555
Special appropriations	891,558	187,936	185,481	201,350	222,083
Special accounts	179	917	2,478	2,580	2,687
Administered total	3,092,820	4,885,507	3,214,645	1,673,810	1,417,325
Departmental expenses					
Departmental appropriation	147,811	219,543	191,579	175,911	168,699
s74 External Revenue (a)	4,439	8,556	8,389	8,388	8,388
Special accounts					
Unique Student Identifiers Special Account - s80 PGPA Act 2013	8,362	5,523	5,601	5,688	5,776
Expenses not requiring appropriation in the Budget year (b)	7,186	17,532	19,575	17,355	17,355
Departmental total	167,798	251,154	225,144	207,342	200,218
Total expenses for Outcome 3	3,260,618	5,136,661	3,439,789	1,881,152	1,617,543

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

	2020-21 Actual expenses	2021-22 Revised estimated expenses	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
Movement of administered funds between years (c)	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 3:					
Skills Communications Campaign	(8,163)	8,163	-	-	-
Foundation Skills for Your Future	(5,000)	-	-	5,000	-
National Careers Institute and Ambassador	(510)	510	-	-	-
National Skills Commission	(4,100)	4,100	-	-	-
Total movement of administered funds	(17,773)	12,773	-	5,000	-
	2020-21	2021-22			
Average staffing level (number)	800	924			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.3.2: Program components of Outcome 3**Program 3.1: Building Skills and Capability**

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Sub-program 3.1.1 - Skills Development					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Apprenticeship Support Network	219,096	344,506	321,611	254,647	215,003
Australian Apprenticeships Incentives Program	1,742,797	3,941,571	2,253,885	815,140	621,639
Commonwealth Scholarships Program for South Australia	981	100	-	-	-
Commonwealth Scholarships Program for Young Australians	3,878	5,582	-	-	-
Mid-Career Checkpoint	292	12,150	24,747	36,473	-
Skills Checkpoint for Older Workers Program	1,171	5,687	7,406	7,467	4,210
Trades Recognition Australia Accelerating Australian Apprenticeships Pilot	-	2,955	6,895	-	-
Migrant Skills Incentive	-	11,476	6,681	100	-
Special appropriations:					
<i>Trade Support Loans Act 2014</i>					
Trade Support Loans	64,463	53,667	53,281	56,883	60,734
Total component 3.1.1 expenses	2,054,510	4,422,185	2,715,665	1,213,220	945,471
Sub-program 3.1.2 - Access to Training					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Skills for Education and Employment	95,128	116,715	125,048	131,704	139,705
Foundation Skills for Your Future Program	2,572	14,283	14,283	12,139	-
Foundation Skills for Your Future - Remote Community Pilots	1,361	3,284	3,323	-	-
Total component 3.1.2 expenses	99,061	134,282	142,654	143,843	139,705

Table 2.3.2: Program components of Outcome 3 (continued)

Program 3.1: Building Skills and Capability (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<i>Sub-program 3.1.3 - Support for the National Training System</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Industry and Skills Committee	635	1,550	785	-	-
Industry Training Hubs	823	14,722	16,735	-	-
Industry Workforce Training	38,077	40,025	29,008	9,118	8,768
Integrated Information Service	1,294	1,820	845	873	900
Licensing of International Vocational Education and Training (VET)					
Courses	539	1,193	1,193	1,193	1,193
My Skills Website	608	585	592	602	610
National Careers Institute and Ambassador					
	5,291	14,009	13,166	1,056	-
National Centre for Vocational Education Research					
	706	715	724	735	746
National Skills Commission					
	2,411	9,200	2,365	2,400	1,900
National Training System COPE					
	36,746	46,980	53,708	37,680	38,046
Skills Communication Campaign					
	7,772	19,433	-	-	-
Skills Organisation Pilots					
	13,486	15,195	9,839	-	-
VET Data Streamlining					
	2,047	16,111	12,994	8,974	6,658
VET Information Strategy					
	1,540	943	860	568	583
Nationally Consistent and Accessible Subsidy and Apprenticeship Information					
	-	4,329	4,926	1,547	1,547
Industry Clusters					
	-	7,044	73,908	104,954	107,162
Total component 3.1.3 expenses	111,975	193,854	221,648	169,700	168,113
Total program expenses	2,265,546	4,750,321	3,079,967	1,526,763	1,253,289

Table 2.3.2: Program components of Outcome 3 (continued)**Program 3.2: VET Student Loans**

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
VET FEE-HELP	825,846	-	-	-	-
<i>VET Student Loans Act 2016</i>					
VET Student Loans	1,249	134,269	132,200	144,467	161,349
Special account expenses:					
VSL Tuition Protection Fund Special Account (a)	179	917	2,478	2,580	2,687
Total program expenses	827,274	135,186	134,678	147,047	164,036

(a) This special account is funded by Annual Appropriation Bill No.1 and receipts from independent sources.

Program performance for Outcome 3

There have been no changes to performance criteria for Outcome 3 resulting from decisions made since 2021-22 Budget. For a full outcome of all performance criteria associated with Outcome 3 see the Education, Skills and Employment Portfolio Budget Statements 2021-22 and the Department of Education, Skills and Employment Corporate Plan 2021-22. This section includes further detail on the program expenses associated with Outcome 3.

2.4 Budgeted expenses and performance for Outcome 4

Outcome 4: Foster a productive and competitive labour market through policies and programs that assist job seekers into work and meet employer needs.

Linked programs

Services Australia
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Services to the Community – Social Security and Welfare
<p>Contribution to Outcome 4 made by linked programs</p> <p>The linked program contributes to Outcome 4 by making payments on behalf of the department.</p>
Department of Social Services
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.5 – Working Age Payments • Program 3.2 – National Disability Insurance Scheme
<p>Contribution to Outcome 4 made by linked programs</p> <p>The linked program contributes to Outcome 4 by providing support to job seekers while they find work and by providing support to people with disability, their family and carers to build their knowledge, skills and confidence to participate in social and economic life.</p>
Department of Home Affairs
<p>Programs</p> <ul style="list-style-type: none"> • Program 2.2 – Visas
<p>Contribution to Outcome 4 made by linked programs</p> <p>The linked program contributes to Outcome 4 by supporting the Seasonal Worker Programme administering temporary entry programs.</p>

Budgeted expenses for Outcome 4

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.4.1 Budgeted expenses for Outcome 4

	2020-21 <i>Actual expenses</i>	2021-22 Revised estimated expenses	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 4.1: Employment Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
jobactive	1,425,327	1,872,415	109,014	-	-
New Employment Services Model	-	8,456	1,180,770	1,570,252	1,577,502
Seasonal Worker Programme (a)	250	500	-	-	-
Transition to Work	244,798	225,403	295,963	326,933	305,569
Time to Work	2,917	3,422	-	-	-
ParentsNext	93,750	115,906	119,175	109,453	107,804
Skills and Training Incentive	5,221	10,864	17,424	17,382	-
Entrepreneurship Facilitators	5,002	4,927	-	-	-
Regional Employment Trials	2,264	-	-	-	-
Career Revive Initiative	498	937	1,073	1,073	-
Local Jobs - COVID-19 Recovery	4,127	58,361	49,072	49,072	48,975
Administered total	1,784,154	2,301,191	1,772,491	2,074,165	2,039,850
Total expenses for program 4.1	1,784,154	2,301,191	1,772,491	2,074,165	2,039,850
Outcome 4 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,784,154	2,301,191	1,772,491	2,074,165	2,039,850
Administered total	1,784,154	2,301,191	1,772,491	2,074,165	2,039,850
Departmental expenses					
Departmental appropriation	340,530	357,397	275,999	243,946	245,345
s74 External Revenue (b)	15,915	17,296	16,728	16,783	16,623
Expenses not requiring appropriation in the Budget year (c)	52,497	126,171	126,690	122,179	122,179
Departmental total	408,942	500,864	419,417	382,908	384,147
Total expenses for Outcome 4	2,193,096	2,802,055	2,191,908	2,457,073	2,423,997

Table 2.4.1 Budgeted expenses for Outcome 4 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Movement of administered funds between years (d)					
Outcome 4:					
Employment Services	(19,107)	19,107	-	-	-
Total movement of administered funds	(19,107)	19,107	-	-	-
	2020-21	2021-22			
Average staffing level (number)	1,315	1,417			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Due to a Machinery of Government change completed on 28 January 2022, this program has been transferred to the Department of Foreign Affairs and Trade. The forward estimates for this program are published in the Department of Foreign Affairs and Trade's Portfolio Additional Estimates Statements.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses and audit fees.
- (d) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Program performance for Outcome 4

There have been no changes to performance criteria for Outcome 4 resulting from decisions made since 2021-22 Budget. For a full outcome of all performance criteria associated with Outcome 4 see the Education, Skills and Employment Portfolio Budget Statements 2021-22 and the Department of Education, Skills and Employment Corporate Plan 2021-22. This section includes further detail on the program expenses associated with Outcome 4.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by Department of Education, Skills and Employment.

Table 3.1: Estimates of special account flows and balances

		Opening balance 2021-22 2020-21	Receipts 2021-22 2020-21	Payments 2021-22 2020-21	Adjustments 2021-22 2020-21	Closing balance 2021-22 2020-21
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Early Years Quality Fund						
Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A)	1	42,135	-	-	-	42,135
<i>Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A)</i>						
<i>Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A)</i>	1	42,143	-	(8)	-	42,135
Overseas Students Tuition Fund - s80 PGPA Act 2013 (A)						
Overseas Students Tuition Fund - s80 PGPA Act 2013 (A)	2	46,355	159	(1,695)	-	44,819
<i>Overseas Students Tuition Fund - s80 PGPA Act 2013 (A)</i>						
<i>Overseas Students Tuition Fund - s80 PGPA Act 2013 (A)</i>		37,325	10,698	(1,668)	-	46,355
HELP Tuition Protection Fund - s80 PGPA Act 2013 (A)						
HELP Tuition Protection Fund - s80 PGPA Act 2013 (A)	2	6,381	2,176	(2,679)	-	5,878
<i>HELP Tuition Protection Fund - s80 PGPA Act 2013 (A)</i>						
<i>HELP Tuition Protection Fund - s80 PGPA Act 2013 (A)</i>		1,428	5,116	(163)	-	6,381
VSL Tuition Protection Fund - s80 PGPA Act 2013 (A)						
VSL Tuition Protection Fund - s80 PGPA Act 2013 (A)	3	7,012	1,031	(917)	-	7,126
<i>VSL Tuition Protection Fund - s80 PGPA Act 2013 (A)</i>						
<i>VSL Tuition Protection Fund - s80 PGPA Act 2013 (A)</i>	3	2,928	4,260	(176)	-	7,012

Table 3.1: Estimates of special account flows and balances (continued)

		Opening balance 2021-22 2020-21	Receipts 2021-22 2020-21	Payments 2021-22 2020-21	Adjustments 2021-22 2020-21	Closing balance 2021-22 2020-21
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A)						
	1&2	2,417	984	(1,538)	-	1,863
<i>Services for other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A)</i>						
	1&2	1,801	1,727	(1,111)	-	2,417
Student Identifiers Special Account - s80 PGPA Act 2013 (D)						
	3	4,717	5,523	(5,523)	-	4,717
<i>Student Identifiers Special Account - s80 PGPA Act 2013 (D)</i>						
	3	4,307	8,772	(8,362)		4,717
Total special accounts 2021-22 Budget estimate		109,017	9,873	(12,352)	-	106,538
<i>Total special accounts 2020-21 actual</i>		89,932	27,408	(11,488)	3,165	109,017

(A) = Administered
(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect changes resulting from the new measures and variations as outlined in Table 1.3.

The department's revised budget and forward estimates have been prepared in accordance with Australian Accounting Standards, including AASB 16: Leases.

The department's financial statements have been affected by a Machinery of Government change completed on 28 January 2022. The 2021-22 revised budget reflects the pro-rated impact from transferring the Seasonal Worker Programme to the Department of Foreign Affairs and Trade, while the forward estimates reflect the full year effect of the transfer of this function.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2020-21 <i>Actual</i>	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	442,353	473,679	472,954	469,410	466,441
Suppliers	272,311	410,334	287,838	231,420	225,394
Grants	236	-	-	-	-
Depreciation and amortisation	130,984	150,201	156,498	151,119	151,119
Finance costs	4,100	6,430	6,434	6,434	6,434
Write-down and impairment of assets	8,307	-	-	-	-
Losses from asset sales	100	-	-	-	-
Total expenses	858,391	1,040,644	923,724	858,383	849,388
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	34,864	27,006	26,788	26,731	26,410
Rental income	4,380	4,963	4,579	4,748	4,748
Other revenue	3,398	10,821	10,899	10,986	11,074
Total own-source revenue	42,642	42,790	42,266	42,465	42,232
Gains					
Other gains	207	-	-	-	-
Total gains	207	-	-	-	-
Total own-source income	42,849	42,790	42,266	42,465	42,232
Net cost of / (contribution by) services	(815,542)	(997,854)	(881,458)	(815,918)	(807,156)
Revenue from Government	858,178	899,802	779,433	719,273	710,511
Surplus/(deficit) attributable to the Australian Government	42,636	(98,052)	(102,025)	(96,645)	(96,645)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(532)	-	-	-	-
Total other comprehensive income	(532)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	42,104	(98,052)	(102,025)	(96,645)	(96,645)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Total comprehensive income/(loss) as per statement of Comprehensive Income	42,104	(98,052)	(102,025)	(96,645)	(96,645)
plus: depreciation/amortisation of assets funded through appropriations (DCB funding and /or equity injections) (a)	78,082	93,079	97,841	92,487	92,487
plus: depreciation of ROU assets (b)	52,902	57,122	58,657	58,632	58,632
less: principal repayments (b)	(53,398)	(51,793)	(54,119)	(54,119)	(54,119)
Net Cash Operating Surplus/ (Deficit)	119,690	356	354	355	355

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,741	6,787	6,787	6,787	6,787
Trade and other receivables	440,108	422,933	421,742	422,020	422,017
Total financial assets	445,849	429,720	428,529	428,807	428,804
Non-financial assets					
Land and buildings	373,774	346,138	319,823	294,300	226,949
Property, plant and equipment	60,154	67,136	75,314	76,168	75,424
Intangibles	240,695	334,683	338,677	316,489	284,992
Other non-financial assets	29,303	29,303	29,303	29,303	29,303
Total non-financial assets	703,926	777,260	763,117	716,260	616,668
Total assets	1,149,775	1,206,980	1,191,646	1,145,067	1,045,472
LIABILITIES					
Payables					
Suppliers	70,139	70,139	70,139	70,139	70,139
Other payables	12,629	839	914	915	915
Total payables	82,768	70,978	71,053	71,054	71,054
Interest bearing liabilities					
Leases	356,119	342,760	330,453	318,134	264,015
Total interest bearing liabilities	356,119	342,760	330,453	318,134	264,015
Provisions					
Employee provisions	161,234	173,745	174,082	174,359	174,356
Total provisions	161,234	173,745	174,082	174,359	174,356
Total liabilities	600,121	587,483	575,588	563,547	509,425
Net assets	549,654	619,497	616,058	581,520	536,047
EQUITY*					
Parent entity interest					
Contributed equity	710,573	878,467	977,053	1,039,160	1,090,332
Reserves	1,379	1,380	1,380	1,380	1,380
Retained surplus / (accumulated deficit)	(162,298)	(260,350)	(362,375)	(459,020)	(555,665)
Total parent entity interest	549,654	619,497	616,058	581,520	536,047
Total Equity	549,654	619,497	616,058	581,520	536,047

Prepared on Australian Accounting Standards basis.

* Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2021-22)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021					
Balance carried forward from previous period	(162,298)	1,380	-	710,572	549,654
<i>Opening Balance adjustments</i>	-	-	-	-	-
Adjusted opening balance	(162,298)	1,380	-	710,572	549,654
Comprehensive income					
Other comprehensive income					
Surplus/(deficit) for the period	(98,052)	-	-	-	(98,052)
Total comprehensive income	(98,052)	-	-	-	(98,052)
of which:					
Attributable to the Australian Government	(98,052)	-	-	-	(98,052)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	102,851	102,851
Departmental Capital Budget (DCB)	-	-	-	65,044	65,044
Sub-total transactions with owners	-	-	-	167,895	167,895
Estimated closing balance as at 30 June 2022	(260,350)	1,380	-	878,467	619,497
Closing balance attributable to the Australian Government	(260,350)	1,380	-	878,467	619,497

Prepared on Australian Accounting Standards basis.

* The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	771,155	916,977	780,699	718,995	710,514
Sale of goods and rendering of services	42,993	31,969	31,367	31,479	31,158
Net GST received	37,105	22,250	19,875	8,168	-
Other	6,999	5,523	5,526	5,688	5,776
Total cash received	858,252	976,719	837,467	764,330	747,448
Cash used					
Employees	434,112	472,958	472,617	469,133	466,444
Suppliers	295,212	427,286	302,340	234,289	220,096
Interest payments on lease liability	4,100	6,430	6,434	6,434	6,434
s74 External Revenue transferred to the OPA	67,650	-	-	-	-
Grants	236	-	-	-	-
Total cash used	801,310	906,674	781,391	709,856	692,974
Net cash from / (used by) operating activities	56,942	70,045	56,076	54,474	54,474
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	70	-	-	-	-
Total cash received	70	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	143,509	185,101	93,151	62,462	51,527
Total cash used	143,509	185,101	93,151	62,462	51,527
Net cash from / (used by) investing activities	(143,439)	(185,101)	(93,151)	(62,462)	(51,527)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	136,120	167,895	91,194	62,107	51,172
Total cash received	136,120	167,895	91,194	62,107	51,172
Cash used					
Principal payments on lease liability	49,297	51,793	54,119	54,119	54,119
Other	3,546	-	-	-	-
Total cash used	52,843	51,793	54,119	54,119	54,119
Net cash from/(used by) financing activities	83,277	116,102	37,075	7,988	(2,947)
Net increase/(decrease) in cash held	(3,220)	1,046	-	-	-
Cash and cash equivalents at the beginning of the reporting period	8,961	5,741	6,787	6,787	6,787
Cash and cash equivalents at the end of the reporting period	5,741	6,787	6,787	6,787	6,787

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	75,160	65,044	62,151	49,691	50,079
Equity injections - Act No. 2 and Bill 4	123,208	102,851	29,043	12,416	1,093
Total new capital appropriations	198,368	167,895	91,194	62,107	51,172
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	198,368	167,895	91,194	62,107	51,172
Total Items	198,368	167,895	91,194	62,107	51,172
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	128,756	113,092	30,645	12,416	1,093
Funded by capital appropriation - DCB (b)	76,645	71,654	62,151	49,691	50,079
Funded internally from departmental resources (c)	10,234	355	355	355	355
TOTAL	215,635	185,101	93,151	62,462	51,527
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	215,635	185,101	93,151	62,462	51,527
Total cash used to acquire assets	215,635	185,101	93,151	62,462	51,527

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.
- (b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (c) Includes the following sources of funding:
- sponsorships, subsidies, donations, gifts of non-financial assets, or similar contribution,
 - internally developed assets,
 - proceeds from the sale of assets, and
 - s74 External Revenue.

Table 3.7: Statement of departmental asset movements (Budget year 2021-22)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021				
Gross book value	41,392	60,154	485,545	587,091
Gross book value - ROU assets	431,575	12	-	431,587
Accumulated depreciation/ amortisation and impairment	-	-	(244,850)	(244,850)
Accumulated depreciation/amortisation and impairment - ROU assets	(99,193)	(12)	-	(99,205)
Opening net book balance	373,774	60,154	240,695	674,623
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	113,092	113,092
By purchase - appropriation ordinary annual services (b)	8,022	14,730	48,902	71,654
By purchase - other			355	355
By purchase - other - ROU assets	38,427	7	-	38,434
Total additions	46,449	14,737	162,349	223,535
Other movements				
Depreciation/amortisation expense	(17,066)	(7,652)	(68,361)	(93,079)
Depreciation/amortisation on ROU assets	(57,019)	(103)	-	(57,122)
Total other movements	(74,085)	(7,755)	(68,361)	(150,201)
As at 30 June 2022				
Gross book value	49,414	74,884	647,894	772,192
Gross book value - ROU assets	470,002	19	-	470,021
Accumulated depreciation/ amortisation and impairment	(17,066)	(7,652)	(313,211)	(337,929)
Accumulated depreciation/amortisation and impairment - ROU assets	(156,212)	(115)	-	(156,327)
Closing net book balance	346,138	67,136	334,683	747,957

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2021-2022* and *Appropriation Bill (No. 4) 2021-2022*, including *Collection Development Acquisition Budget*.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2021-2022* and *Appropriation Bill (No. 3) 2021-2022* for depreciation/amortisation expenses, *Departmental Capital Budget* or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2020-21 <i>Actual</i>	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	2,106,655	2,799,846	2,297,943	2,472,618	2,354,397
Subsidies	2,018,980	4,362,290	2,267,982	832,368	638,950
Personal benefits	8,810,822	9,890,659	10,883,238	11,444,932	12,276,246
Grants	34,765,891	36,360,372	37,582,634	38,838,084	40,066,863
Depreciation and amortisation	97	92	92	92	92
Finance costs	15	131,519	125,173	118,537	232,682
Write-down and impairment of assets	918,215	1,775,488	1,712,309	1,903,425	2,110,702
Interest	66,000	-	-	-	-
Other expenses	315	-	-	-	-
Total expenses administered on behalf of Government	48,686,990	55,320,266	54,869,371	55,610,056	57,679,932
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	10,491	1,842	8,334	8,603	8,894
Total taxation revenue	10,491	1,842	8,334	8,603	8,894
Non-taxation revenue					
Interest	701,240	1,467,320	1,251,533	1,364,397	1,528,608
Other revenue	170,302	124,608	188,767	245,659	257,013
Total non-taxation revenue	871,542	1,591,928	1,440,300	1,610,056	1,785,621
Total own-source revenue administered on behalf of Government	882,033	1,593,770	1,448,634	1,618,659	1,794,515
Gains					
Other gains	591,903	612,316	413,549	163,456	8,547
Total gains administered on behalf of Government	591,903	612,316	413,549	163,456	8,547
Total own-source income administered on behalf of Government	1,473,936	2,206,086	1,862,183	1,782,115	1,803,062
Net cost of/(contribution by) services	47,213,054	53,114,180	53,007,188	53,827,941	55,876,870
Surplus/(deficit) before income tax	(47,213,054)	(53,114,180)	(53,007,188)	(53,827,941)	(55,876,870)
Surplus/(deficit) after income tax	(47,213,054)	(53,114,180)	(53,007,188)	(53,827,941)	(55,876,870)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	104,790	-	-	-	-
Total other comprehensive income	104,790	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(47,108,264)	(53,114,180)	(53,007,188)	(53,827,941)	(55,876,870)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	104,319	100,883	104,207	104,713	105,124
Trade and other receivables	54,384,145	56,948,106	59,395,991	61,229,119	62,282,459
Other financial assets	877,375	872,272	859,668	846,303	837,260
Other investments	2,901,288	2,901,288	2,901,288	2,901,288	2,901,288
Total financial assets	58,267,127	60,822,549	63,261,154	65,081,423	66,126,131
Non-financial assets					
Other non-financial assets	1,091	1,079	1,067	1,055	1,043
Total non-financial assets	1,091	1,079	1,067	1,055	1,043
Total assets administered on behalf of Government	58,268,218	60,823,628	63,262,221	65,082,478	66,127,174
LIABILITIES					
Payables					
Suppliers	204,338	204,338	204,338	204,338	204,338
Subsidies	62,794	62,794	62,794	62,794	62,794
Personal benefits	87,667	93,578	89,496	97,997	333,995
Grants	19,448	19,448	19,448	19,448	19,448
Other payables	4,167	4,077	4,077	4,077	4,077
Total payables	378,414	384,235	380,153	388,654	624,652
Interest bearing liabilities					
Leases	1,106	1,196	1,196	1,196	1,196
Total interest bearing liabilities	1,106	1,196	1,196	1,196	1,196
Provisions					
Personal benefit provisions	469,566	509,312	564,047	599,825	643,682
Provisions for grants	6,407,000	6,113,449	5,792,619	5,465,603	5,132,450
Total provisions	6,876,566	6,622,761	6,356,666	6,065,428	5,776,132
Total liabilities administered on behalf of Government	7,256,086	7,008,192	6,738,015	6,455,278	6,401,980
Net assets/(liabilities)	51,012,132	53,815,436	56,524,206	58,627,200	59,725,194

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	-	1,004,001	1,119,557	1,268,284	1,425,535
Taxes	10,491	1,842	8,334	8,603	8,894
Net GST received	1,602,812	1,496,715	1,572,957	1,648,723	1,705,039
Other	55,252	99,799	116,862	123,824	131,044
Total cash received	1,668,555	2,602,357	2,817,710	3,049,434	3,270,512
Cash used					
Grants	36,675,146	38,315,145	39,624,506	40,950,189	42,234,865
Subsidies paid	1,980,629	4,362,290	2,267,982	832,368	638,950
Personal benefits	8,559,762	9,856,603	10,836,952	11,404,531	12,004,867
Suppliers	2,021,368	2,799,846	2,297,943	2,472,618	2,354,397
Interest payments on lease liability	-	25	25	25	25
Total cash used	49,236,905	55,333,909	55,027,408	55,659,731	57,233,104
Net cash from / (used by) operating activities	(47,568,350)	(52,731,552)	(52,209,698)	(52,610,297)	(53,962,592)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	4,286,503	4,325,975	4,769,067	5,376,001	6,001,726
Total cash received	4,286,503	4,325,975	4,769,067	5,376,001	6,001,726
Cash used					
Advances and loans made	7,375,124	7,548,276	8,294,858	8,713,907	9,031,517
Total cash used	7,375,124	7,548,276	8,294,858	8,713,907	9,031,517
Net cash from / (used by) investing activities	(3,088,621)	(3,222,301)	(3,525,791)	(3,337,906)	(3,029,791)
FINANCING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Other	-	80	80	80	80
Total cash used	-	80	80	80	80
Net cash from/(used by) financing activities	-	(80)	(80)	(80)	(80)
Net decrease in cash held	(50,656,971)	(55,953,933)	(55,735,569)	(55,948,283)	(56,992,463)
Cash and cash equivalents at beginning of reporting period	85,696	104,319	100,883	104,207	104,713
Cash from Official Public Account for:					
- Appropriations	56,663,212	61,681,634	62,054,705	62,905,319	64,753,182
Total cash from Official Public Account	56,663,212	61,681,634	62,054,705	62,905,319	64,753,182
Cash to Official Public Account for:					
- Appropriations	(5,987,618)	(5,731,137)	(6,315,812)	(6,956,530)	(7,760,308)
Total cash to Official Public Account	(5,987,618)	(5,731,137)	(6,315,812)	(6,956,530)	(7,760,308)
Cash and cash equivalents at end of reporting period	104,319	100,883	104,207	104,713	105,124

Prepared on Australian Accounting Standards basis.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

The department has no administered capital budget therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (Budget year 2021–22)

The department has no administered asset movements therefore Table 3.12 is not presented.

Australian Research Council

**Entity additional estimates
statements**

Australian Research Council

Section 1: Entity overview and resources	75
1.1 Strategic direction statement.....	75
1.2 Entity resource statement.....	77
1.3 Entity measures.....	80
1.4 Additional estimates, resourcing and variations to outcomes	80
1.5 Breakdown of additional estimates by appropriation bill	81
Section 2: Revisions to outcomes and planned performance	82
2.1 Budgeted expenses and performance for Outcome 1	82
Section 3: Special account flows and budgeted financial statements	85
3.1 Special account flows.....	85
3.2 Budgeted financial statements	86

Australian Research Council

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Research Council (ARC) is a non-corporate Commonwealth entity established under the *Australian Research Council Act 2001*. The ARC is responsible for administering the National Competitive Grants Program (NCGP), assessing the quality, engagement and impact of research and providing advice and support on research matters.

Through the NCGP, the ARC supports excellent research and research training for the benefit of Australians, across all disciplines, awarding funding based on a competitive peer review process. The NCGP comprises two programs, Discovery and Linkage, which fund a range of complementary schemes that provide funding for basic and applied research, research training, research collaboration and infrastructure.

The ARC administers Excellence in Research for Australia (ERA), which assesses research quality by research discipline at eligible Australian higher education institutions. ERA is an established evaluation framework that reflects the Government's commitment to a transparent and streamlined approach to research evaluation. The ARC is also responsible for administering the Engagement and Impact (EI) assessment, which assesses the engagement of researchers with end-users, and shows how universities are translating their research into economic, social, environmental, cultural and other impacts.

The ARC's priorities for 2021-22 include:

- delivering the NCGP effectively and efficiently to support research in the national interest and aligned with national priorities
- providing high quality advice to the Minister on research matters including in areas of Government focus (for example, strengthening linkages between research and business to stimulate more research and development across the economy)
- fast-tracking implementation of outcomes of the review of ERA and EI
- working with universities to prepare for the ERA 2023 and EI 2024 rounds
- working with stakeholders in delivering program and policy responsibilities, including through consultations and in raising public awareness of research outcomes made possible through ARC funding

- monitoring the performance of selected NCGP schemes through scheduled reviews and evaluations
- ensuring that the NCGP supports participation by all researchers, including Aboriginal and Torres Strait Islander researchers, women researchers and early and mid-career researchers
- enhancing the ARC's organisational governance framework to incorporate additional perspectives, meet the Government's expectations and continue to deliver against legislative requirements
- providing specialist research-based grants administration services to other Australian Government agencies that is standardised, streamlined and supports Australian Government standards and requirements.

The ARC acknowledges the ongoing impact of COVID-19 on the research sector, and continues to monitor and adapt processes as necessary to best support the Australian research community through 2021–22.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the ARC for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the ARC's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Australian Research Council resource statement — Additional Estimates for 2021-22 as at February 2022

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	2021-22 \$'000
Departmental				
Annual appropriations - ordinary annual services				
Prior year appropriations available (a)	19,447	17,463	405	17,868
Departmental appropriation (b)	21,309	20,226	1,100	21,326
s74 External Revenue (c)	1,140	323	20	343
Departmental capital budget (d)	1,234	2,335	(1,100)	1,235
<i>Total departmental annual appropriations</i>	<i>43,130</i>	<i>40,347</i>	<i>425</i>	<i>40,772</i>
Total departmental resourcing	43,130	40,347	425	40,772
Administered				
Annual appropriations - ordinary annual services				
Prior year appropriations available (a)	153	-	548	548
Outcome 1 (a)	8,669	5,896	-	5,896
<i>Total administered annual appropriations</i>	<i>8,822</i>	<i>5,896</i>	<i>548</i>	<i>6,444</i>
Total administered special appropriations - <i>Australian Research Council Act 2001 (e)</i>	803,409	815,271	-	815,271
Special accounts (f)				
Opening balance	1,030	2,801	(375)	2,426
Appropriation receipts	2,791	-	-	-
Non-appropriation receipts	267	-	-	-
<i>Total special account receipts</i>	<i>4,088</i>	<i>2,801</i>	<i>(375)</i>	<i>2,426</i>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts (g)</i>	<i>2,791</i>	-	-	-
Total administered resourcing	813,528	823,968	173	824,141
Total resourcing for Australian Research Council	856,658	864,315	598	864,913
			<i>Actual 2020-21</i>	<i>Estimate 2021-22</i>
Average staffing level (number)			136	136

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- (a) Prior year Administered annual appropriations are only available to meet commitments entered into prior to 2020–21. This figure excludes \$1.126 million Administered annual appropriation subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act. This figure also excluded \$2.133 million 2020-21 Administered annual appropriation which has been moved to 2023-24 and 2024-25 as agreed Movement of Funds (MoF) during 2021-22 MYEFO, refer to Table 2.1.1.
- (b) *Appropriation Act (No. 1) 2021-22* and *Appropriation Bill (No. 3) 2021-2022*.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets (DCBs) are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Special Appropriation funded under the *Australian Research Council Act 2001 (ARC Act)*.

- (f) ARC Research Endowment Account - s80 of the PGPA Act (s62 of the ARC Act). For further information on special accounts, refer to Table 3.1.
- (g) Amounts credited to the special account from the ARC's Administered annual appropriation.

1.3 Entity measures

The ARC has no announced measures since the 2021-22 Budget therefore Table 1.2 is not presented.

1.4 Additional estimates, resourcing and variations to outcomes

The following table detail the changes to the resourcing for the ARC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Administered					
Annual appropriations					
Movement of Funds (a)					
(net increase)	1.3	-	-	1,815	318
Changes in Parameters					
(net increase)	1.1, 1.2, 1.3	-	89	156	156
Special appropriations					
Changes in Parameters					
(net increase)	1.1, 1.2	-	1,630	6,185	13,011
Net impact on appropriations for Outcome 1 (administered)					
		-	1,719	8,156	13,485
Departmental					
Reclassifications					
Departmental (Operating)		1,100	-	-	-
Departmental (DCB)		(1,100)	-	-	-
Changes in Parameters					
Departmental (Operating)		-	(87)	(47)	37
Departmental (DCB)		-	(5)	(2)	3
Net impact on appropriations for Outcome 1 (departmental)					
		-	(92)	(49)	40
Total net impact on appropriations for Outcome 1					
		-	1,627	8,107	13,525

Prepared on a resourcing (i.e. appropriations available) basis.

(a) In 2021-22 MYEFO, \$2.133 million 2020-21 Administered annual appropriation has been moved to 2023-24 and 2024-25 as an agreed Movement of Funds.

1.5 Breakdown of additional estimates by appropriation bill

The following table detail the Additional Estimates sought for the ARC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available (a) \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice	812,078	821,167	821,167	-	-
Total administered	812,078	821,167	821,167	-	-
Departmental programs					
Outcome 1 - Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice	23,683	22,884	22,904	20	-
Total departmental	23,683	22,884	22,904	20	-
Total administered and departmental	835,761	844,051	844,071	20	-

Note: Available appropriation is the amount available to be drawn down and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister (AFM) - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

(a) 2020-21 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.

Budgeted expenses for Outcome 1

This table shows how much the ARC intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Discovery - Research and Research Training					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,125	1,195	1,228	1,258	1,289
Special appropriations					
<i>Australian Research Council Act 2001</i>	504,853	489,188	495,899	504,868	517,239
Total expenses for program 1.1	505,978	490,383	497,127	506,126	518,528
Program 1.2: Linkage - Cross Sector Research Partnerships					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,313	1,555	1,596	1,639	1,680
Special appropriations					
<i>Australian Research Council Act 2001</i>	264,733	325,454	330,601	336,588	344,826
Special accounts					
ARC Research Endowment Account - s80 PGPA Act 2013 (s62 <i>Australian Research Council Act 2001</i>)	1,662	-	-	-	-
Total expenses for program 1.2	267,708	327,009	332,197	338,227	346,506
Program 1.3: Excellence in Research for Australia					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,003	3,146	5,500	5,167	3,724
Total expenses for program 1.3	1,003	3,146	5,500	5,167	3,724
ARC - Departmental					
Departmental expenses					
Departmental appropriation	19,394	19,625	19,522	19,531	19,690
s74 External Revenue (a)	1,142	343	333	236	71
Expenses not requiring appropriation in the Budget year (b)	5,153	5,265	5,863	4,939	4,480
Total expenses for Departmental	25,689	25,233	25,718	24,706	24,241

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,441	5,896	8,324	8,064	6,693
Special appropriations	769,586	814,642	826,500	841,456	862,065
Special accounts	1,662	-	-	-	-
Administered total	774,689	820,538	834,824	849,520	868,758
Departmental expenses					
Departmental appropriation	19,394	19,625	19,522	19,531	19,690
s74 External Revenue (a)	1,142	343	333	236	71
Expenses not requiring appropriation in the Budget year (b)	5,153	5,265	5,863	4,939	4,480
Departmental total	25,689	25,233	25,718	24,706	24,241
Total expenses for Outcome 1	800,378	845,771	860,542	874,226	892,999
Movement of administered funds between years (c)					
Outcome 1:					
Program 1.3: Excellence in Research for Australia (d)	(2,133)	-	-	1,815	318
Total movement of administered funds	(2,133)	-	-	1,815	318
Average staffing level (number)					
	136	136			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
- (d) In 2021-22 MYEFO, \$2.133 million 2020-21 Administered annual appropriation has been moved to 2023-24 and 2024-25 as an agreed Movement of Funds.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the ARC.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts (a) \$'000	Payments \$'000	Closing balance \$'000
Special Account by Act - ARC <i>Research Endowment Account - s62 Australian Research Council Act 2001 (A)</i>					
2021-22	1	2,426	-	(135)	2,291
<i>2020-21</i>	<i>1</i>	<i>1,030</i>	<i>3,058</i>	<i>(1,662)</i>	<i>2,426</i>
Total special accounts					
2021-22 Budget estimate		2,426	-	(135)	2,291
<i>Total special accounts</i>					
<i>2020-21 actual</i>		<i>1,030</i>	<i>3,058</i>	<i>(1,662)</i>	<i>2,426</i>

(A) = Administered

(a) The 'Receipts' column in the table includes \$2.791 million ARC's Administered annual appropriation Act (No. 1), which has been credited to the special account during 2020-21.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The ARC's budget estimates have not been materially adjusted since the PB Statements.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	17,289	17,671	17,671	17,671	17,671
Suppliers	2,957	2,106	2,058	2,040	2,104
Depreciation and amortisation	5,010	5,203	5,801	4,877	4,418
Finance costs	354	253	188	118	48
Write-down and impairment of assets	79	-	-	-	-
Total expenses	25,689	25,233	25,718	24,706	24,241
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,142	343	333	236	71
Other revenue	64	62	62	62	62
Total own-source revenue	1,206	405	395	298	133
Gains					
Sale of assets	30	-	-	-	-
Total gains	30	-	-	-	-
Total own-source income	1,236	405	395	298	133
Net cost of / (contribution by) services	(24,453)	(24,828)	(25,323)	(24,408)	(24,108)
Revenue from Government	21,309	21,326	21,334	21,460	21,619
Surplus/(deficit) attributable to the Australian Government	(3,144)	(3,502)	(3,989)	(2,948)	(2,489)
Total comprehensive income/(loss) attributable to the Australian Government	(3,144)	(3,502)	(3,989)	(2,948)	(2,489)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss) - as per statement of					
Comprehensive Income	(3,144)	(3,502)	(3,989)	(2,948)	(2,489)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	2,957	3,209	3,847	2,924	2,468
plus: depreciation/amortisation expenses for ROU assets (b)	2,053	1,994	1,954	1,953	1,950
less: lease principal repayments (b)	1,934	1,982	2,092	2,247	2,411
Net Cash Operating Surplus/ (Deficit)	(68)	(281)	(280)	(318)	(482)

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCBs, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2020-21 <i>Actual</i>	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	675	675	675	675	675
Trade and other receivables	18,115	16,399	16,200	15,882	15,481
Total financial assets	18,790	17,074	16,875	16,557	16,156
Non-financial assets					
Land and buildings	8,902	7,194	5,032	2,870	710
Property, plant and equipment	990	951	771	1,110	1,340
Intangibles	8,764	8,143	5,920	4,110	2,876
Other non-financial assets	213	213	213	213	213
Total non-financial assets	18,869	16,501	11,936	8,303	5,139
Total assets	37,659	33,575	28,811	24,860	21,295
LIABILITIES					
Payables					
Suppliers	499	499	499	499	499
Other payables	317	406	487	487	568
Total payables	816	905	986	986	1,067
Interest bearing liabilities					
Leases	9,332	7,350	5,258	3,011	600
Total interest bearing liabilities	9,332	7,350	5,258	3,011	600
Provisions					
Employee provisions	5,454	5,530	5,530	5,530	5,530
Other provisions	559	559	559	559	559
Total provisions	6,013	6,089	6,089	6,089	6,089
Total liabilities	16,161	14,344	12,333	10,086	7,756
Net assets	21,498	19,231	16,478	14,774	13,539
EQUITY*					
Parent entity interest					
Contributed equity	39,973	41,209	42,445	43,689	44,943
Reserves	17	16	16	16	16
Retained surplus / (accumulated deficit)	(18,492)	(21,994)	(25,983)	(28,931)	(31,420)
Total parent entity interest	21,498	19,231	16,478	14,774	13,539
Total Equity	21,498	19,231	16,478	14,774	13,539

Prepared on Australian Accounting Standards basis.

* Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2021–22)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(18,492)	16	39,974	21,498
Adjusted opening balance	(18,492)	16	39,974	21,498
Comprehensive income				
Other comprehensive income				-
Surplus/(deficit) for the period	(3,502)	-	-	(3,502)
Total comprehensive income	(3,502)	-	-	(3,502)
of which:				
Attributable to the Australian Government	(21,994)	16	39,974	17,996
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	1,235	1,235
Sub-total transactions with owners	-	-	1,235	1,235
Estimated closing balance as at 30 June 2022	(21,994)	16	41,209	19,231
Closing balance attributable to the Australian Government	(21,994)	16	41,209	19,231

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	22,587	23,042	21,533	21,778	22,020
Sale of goods and rendering of services	1,142	343	333	236	71
Net GST received	690	593	581	570	570
Other	90	-	-	-	-
Total cash received	24,509	23,978	22,447	22,584	22,661
Cash used					
Employees	17,620	17,506	17,590	17,671	17,590
Suppliers	2,939	2,044	1,996	1,978	2,042
Net GST paid	693	593	581	570	570
Interest payments on lease liability	351	253	188	118	48
s74 External Revenue transferred to the OPA	1,139	-	-	-	-
Total cash used	22,742	20,396	20,355	20,337	20,250
Net cash from / (used by) operating activities	1,767	3,582	2,092	2,247	2,411
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	47	-	-	-	-
Total cash received	47	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	2,691	2,835	1,236	1,244	1,254
Total cash used	2,691	2,835	1,236	1,244	1,254
Net cash from / (used by) investing activities	(2,644)	(2,835)	(1,236)	(1,244)	(1,254)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,675	1,235	1,236	1,244	1,254
Total cash received	2,675	1,235	1,236	1,244	1,254
Cash used					
Principal payments on lease liability	1,934	1,982	2,092	2,247	2,411
Total cash used	1,934	1,982	2,092	2,247	2,411
Net cash from/(used by) financing activities	741	(747)	(856)	(1,003)	(1,157)
Net increase/(decrease) in cash held	(136)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	811	675	675	675	675
Cash and cash equivalents at the end of the reporting period	675	675	675	675	675

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	1,234	1,235	1,236	1,244	1,254
Total new capital appropriations	1,234	1,235	1,236	1,244	1,254
Provided for:					
<i>Purchase of non-financial assets</i>	1,234	1,235	1,236	1,244	1,254
Total Items	1,234	1,235	1,236	1,244	1,254
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	1,234	1,235	1,236	1,244	1,254
Funded internally from departmental resources (b)	1,441	1,600	-	-	-
TOTAL	2,675	2,835	1,236	1,244	1,254
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,675	2,835	1,236	1,244	1,254
Total cash used to acquire assets	2,675	2,835	1,236	1,244	1,254

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' DCBs.

(b) Includes the following s74 external receipts:

- internally developed assets, and
- proceeds from the sale of goods and rendering of services.

Table 3.7: Statement of departmental asset movements (Budget year 2021–22)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2021				
Gross book value	461	978	19,022	20,461
Gross book value - ROU assets	13,813	20	-	13,833
Accumulated depreciation/ amortisation and impairment	-	(4)	(10,258)	(10,262)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,372)	(4)	-	(5,376)
Opening net book balance	8,902	990	8,764	18,656
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	415	260	2,160	2,835
Total additions	415	260	2,160	2,835
Other movements				
Depreciation/amortisation expense	(133)	(295)	(2,781)	(3,209)
Depreciation/amortisation on ROU assets	(1,990)	(4)	-	(1,994)
Total other movements	(2,123)	(299)	(2,781)	(5,203)
As at 30 June 2022				
Gross book value	876	1,238	21,182	23,296
Gross book value - ROU assets	13,813	20	-	13,833
Accumulated depreciation/ amortisation and impairment	(133)	(299)	(13,039)	(13,471)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,362)	(8)	-	(7,370)
Closing net book balance	7,194	951	8,143	16,288

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2021-2022* for depreciation/amortisation expenses, and DCBs.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	3,441	5,896	8,324	8,064	6,693
Grants	771,248	814,642	826,500	841,456	862,065
Total expenses administered on behalf of Government	774,689	820,538	834,824	849,520	868,758
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	9,375	9,721	9,721	9,721	9,721
Total non-taxation revenue	9,375	9,721	9,721	9,721	9,721
Total own-source revenue administered on behalf of Government	9,375	9,721	9,721	9,721	9,721
Total own-source income administered on behalf of Government	9,375	9,721	9,721	9,721	9,721
Net cost of/(contribution by) services	765,314	810,817	825,103	839,799	859,037
Surplus/(deficit) before income tax	(765,314)	(810,817)	(825,103)	(839,799)	(859,037)
Surplus/(deficit) after income tax	(765,314)	(810,817)	(825,103)	(839,799)	(859,037)
Total comprehensive income (loss) attributable to the Australian Government	(765,314)	(810,817)	(825,103)	(839,799)	(859,037)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,426	2,291	2,291	2,291	2,291
Trade and other receivables	224	225	225	225	225
Total financial assets	2,650	2,516	2,516	2,516	2,516
Non-financial assets					
Other non-financial assets	115	115	115	115	115
Total non-financial assets	115	115	115	115	115
Total assets administered on behalf of Government	2,765	2,631	2,631	2,631	2,631
LIABILITIES					
Payables					
Suppliers	531	531	531	531	531
Grants	247,246	247,154	246,137	245,067	245,067
Total payables	247,777	247,685	246,668	245,598	245,598
Total liabilities administered on behalf of Government	247,777	247,685	246,668	245,598	245,598
Net assets/(liabilities)	(245,012)	(245,054)	(244,037)	(242,967)	(242,967)

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2020-21 <i>Actual</i> \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	637	1,882	1,924	1,956	1,956
Other	9,494	9,721	9,721	9,721	9,721
Total cash received	10,131	11,603	11,645	11,677	11,677
Cash used					
Grants	718,155	814,734	827,517	842,526	862,065
Suppliers	3,060	5,896	8,324	8,064	6,693
Net GST paid	572	1,882	1,924	1,956	1,956
Total cash used	721,787	822,512	837,765	852,546	870,714
Net cash from / (used by) operating activities	(711,656)	(810,909)	(826,120)	(840,869)	(859,037)
Net increase/(decrease) in cash held	(711,656)	(810,909)	(826,120)	(840,869)	(859,037)
Cash and cash equivalents at beginning of reporting period	1,030	2,426	2,291	2,291	2,291
Cash from Official Public Account for:					
- Appropriations	720,124	823,049	837,765	852,546	870,714
- Special Accounts	2,791	-	-	-	-
Total cash from Official Public Account	722,915	823,049	837,765	852,546	870,714
Cash to Official Public Account for:					
- Appropriations	9,596	12,275	11,645	11,677	11,677
- Special Accounts	267	-	-	-	-
Total cash to Official Public Account	9,863	12,275	11,645	11,677	11,677
Cash and cash equivalents at end of reporting period	2,426	2,291	2,291	2,291	2,291

Prepared on Australian Accounting Standards basis.

Table 3.11: Administered capital budget statement (for the period ended 30 June)

ARC has no administered capital budget therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (Budget year 2021–22)

ARC has no administered asset movements therefore Table 3.12 is not presented.

Portfolio glossary and acronyms

Portfolio glossary

Term	Meaning
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
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 authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. 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.

Term	Meaning
Budget measure	A decision by the Cabinet or ministers that has resulted in a cost or savings to outlays.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expenses	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.

Term	Meaning
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 out-year 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 an agency’s assets.
Net annotated appropriation (Section 74 Receipts)	Section 74 Receipts, also known as 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 74 Receipts, reflecting their authority under Section 74 of the PGPA Act.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.
<i>Public Governance, Performance and Accountability Act 2013</i>	The <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) replaced the <i>Financial Management and Accountability (FMA) Act 1997</i> and the <i>Commonwealth Authorities and Companies (CAC) Act 1997</i> as of 1 July 2014.

Term	Meaning
Receipts	The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Section 74 Receipts	See net annotated appropriation.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.

Portfolio acronyms

Term	Definition
ABS	Australian Bureau of Statistics
AC	Companion of the Order of Australia
ACARA	Australian Curriculum, Assessment and Reporting Authority
ACCS	Additional Child Care Subsidy
ACSF	Australian Core Skills Framework
AITSL	Australian Institute for Teaching and School Leadership
AM	Member of the Order of Australia
AMSI	Australian Mathematical Sciences Institute
ARC	Australian Research Council
ASQA	Australian Skills Quality Authority
BAC	Boosting Apprenticeship Commencements
CCCF	Community Child Care Fund
CCS	Child Care Subsidy
COPE	Commonwealth own-purpose expense
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DESE	Department of Education, Skills and Employment
DLSF	Digital Literacy Skills Framework
ELLA	Early Learning Languages Australia
ELLIC	English Language Learning for Indigenous Children
ERA	Excellence in Research for Australia
ESOS Act	<i>Education Services for Overseas Students Act 2000</i>
GST	Goods and Services Tax
HELP	Higher Education Loan Program
low SES	Low socio-economic status
MYEFO	Mid-Year Economic and Fiscal Outlook
NAP	National Assessment Program
NAPLAN	National Assessment Program – Literacy and Numeracy
NCGP	National Competitive Grants Program
NCI	National Careers Institute
NEIS	New Enterprise Incentive Scheme
NSC	National Skills Commission

Term	Definition
NUHEP	Non-University Higher Education Provider
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
ROU	Right of use
SEE	Skills for Education and Employment
SOETM	Services for Other Entities and Trust Moneys
STEM	Science, technology, engineering and mathematics
TEQSA	Tertiary Education Quality and Standards Agency
TRA	Trades Recognition Australia
TtW	Transition to Work
USI	Unique Student Identifier
VET	Vocational Education and Training
VET FEE-HELP	Former loans scheme for VET students
VSL	VET Student Loans