PORTFOLIO ADDITIONAL ESTIMATES

STATEMENTS 2023­24

**Education Portfolio**

Explanations of Additional Estimates 2023­24

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|  |
| --- |
| The Department of Education acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respects to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today. |



|  |  |
| --- | --- |
| The Hon Jason Clare MP  Minister for Education | The Hon Dr Anne Aly MP  Minister for Early Childhood Education  Minister for Youth |

Senator the Hon Sue Lines

President of the Senate

The Hon Milton Dick MP

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear President

Dear Mr Speaker

We hereby submit these Portfolio Additional Estimates Statements in support of the 2023‑24 Additional Estimates for the Education Portfolio.

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

A document with signature on it

Description automatically generatedWe present these statements by virtue of our ministerial responsibilities for accountability to the Parliament and, through it, the public.

Parliament House, Canberra ACT 2600

#### 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nfp not for publication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

$b $ billion

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, Department of Education on 1300 566 046.

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User Guide

to the

Portfolio Additional

Estimates Statements

# User Guide

The purpose of the *2023–24 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) 2023–2024. 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*.

**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. |
| 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. |
| 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. |
| Portfolio glossary | |
| Explains key terms relevant to the Portfolio. | |

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Portfolio Overview

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# Education Portfolio overview

This document provides information about the changes within the Education Portfolio since the publication of the 2023­24 Portfolio Budget Statements.

**Ministers and portfolio responsibilities**

The Education portfolio’s purpose is to contribute to Australia’s economic prosperity and social wellbeing by creating opportunities and driving better outcomes through access to quality education.

The Education portfolio comprises of the Department of Education (the department) and the following entities:

* Australian Curriculum, Assessment and Reporting Authority
* Australian Institute for Teaching and School Leadership
* Australian Research Council
* Tertiary Education Quality and Standards Agency
* Australian National University1.

Agencies and statutory bodies within the Education portfolio are essential partners in meeting our policy, program and regulatory responsibilities and delivering better outcomes for students, educators and teachers in Australia’s early learning and care centres, schools, and higher education providers.

Our stakeholders are key partners in supporting the Australian Government to deliver Education portfolio policies and programs. The department and portfolio entities work closely with other Australian Government agencies, international organisations, regulators, states and territories, business, education institutions, peak bodies, providers, industry, the non‑government sector and the community. These partnerships are crucial to the delivery of outcomes, sharing the responsibility of improving Australia’s education system.

We prioritise fostering strong engagement and working relationships with our stakeholders and the broader community. This ensures that our work in policy development, services and evaluation is grounded in, and reflects the needs and expectations of our sectors, stakeholders and the Australian public.

A close partnership with states and territories is key to delivering quality education. We work collaboratively with the states and territories to develop policy that responds to changing needs through transparent and effective national partnership agreements.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

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

Figure 1: Education portfolio structure and outcomes

| **The Hon Jason Clare MP**  Minister for Education | **The Hon Dr Anne Aly MP**  Minister for Early Childhood Education and Minister for Youth | **Senator The Hon Anthony Chisholm**  Assistant Minister for Education |
| --- | --- | --- |
| **Department of Education**  Tony Cook PSM — Secretary  **Outcome 1:** Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments.  **Outcome 2:** Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research. | | |
| **Australian Curriculum, Assessment and Reporting Authority**  Stephen Gniel — Acting Chief Executive Officer  **Outcome 1:** Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system. | | |
| **Australian Institute for Teaching and School Leadership**  Edmund Misson — Acting Chief Executive Officer  **Outcome 1:** Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities and supporting the teaching profession. | | |
| **Australian Research Council**  Dr Richard Johnson — Acting Chief Executive Officer  **Outcome 1:** Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice. | | |
| **Tertiary Education Quality and Standards Agency**  Emeritus Professor Peter Coaldrake AO — Chief Commissioner  **Outcome 1:** 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. | | |
| **Australian National University**  Distinguished Professor Genevieve Bell AO FAHA FTSE— Vice-Chancellor, President and Chief Executive Officer | | |

Department o

Department of Education

Entity Additional Estimates Statements

Department of Education

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# Department of Education

## **Section 1****: Entity overview and resources**

### 1.1 Strategic direction statement

The department’s purpose is to create a better future for all Australians through education. The department continues to prioritise lifelong learning, and provide strategic direction and national leadership of Australia’s education system – through early years, school, higher education and research.

The department stewards the Government’s vision of creating a better and fairer education system. It provides advice to its Ministers and effectively implements responsible and sustainable policy. To do 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.

**Building a better and fairer education system**

During 2023 the department supported key independent reviews – the Productivity Commission’s (PC) inquiry into early childhood education and care (ECEC), the Australian Competition and Consumer Commission’s (ACCC) inquiry into early childhood education and care, the schooling review to Inform a Better and Fairer Education System, and the Australian Universities Accord (Accord) review into higher education. These reviews were commissioned to inform the reforms needed to build a better and fairer education system. The work of these reviews thus far highlights the importance of equity amongst Australians, strengthening the workforce, improving student wellbeing and the need for accountability and transparency.

In 2024, the PC inquiry will continue and the Government will consider its response to the Accord, Schools and ACCC reviews. This work will help to build a better and fairer education system, which is focused on driving real and measurable improvements for students, especially from priority equity cohorts – First Nations students, students in regional and remote areas, students with disability, and students from low socioeconomic backgrounds.

**Budget Measures**

The PAES provides details regarding urgent targeted supports affecting the portfolio since Budget. The PAES also articulates decisions published in the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO).

**Child Care – additional support**

The Government will provide $75.8 million over two years from 2023–24 to support the early childhood and education system. Funding includes:

* $73.8 million in 2023–24 to help early childhood education and care services increase their capacity to support inclusion of children with disabilities and additional needs by providing funding support for an additional educator at services where children with disabilities or additional needs are enrolled
* $2.0 million over two years from 2023–24 to support Services Australia to deliver Child Care Subsidy payments.

**Strong Beginnings Fund**

The Government will provide $7.1 million over four years from 2023–24 (and $1.0 million per year ongoing) to improve the quality and performance of initial teacher education programs in the higher education sector, in line with the recommendations of the *Strong Beginnings: Report of the Teacher Education Expert Panel*. Funding includes:

* $4.6 million in 2023–24 to support the implementation of new tertiary course requirements for initial teacher education programs by the end of 2025
* $2.5 million over two years from 2025–26 (and $1.0 million per year ongoing) to support higher education providers improve the delivery of initial teacher education programs across the sector.

**South Australian Non-Government Schools – one-off transition assistance**

The Government is providing $24.2 million in 2023–24 to support a one-off transition assistance to non-government schools in South Australia that offer 18-month foundation year programs.

**Supporting Australian Communities Affected by the Hamas-Israel Conflict**

The Government is supporting Australian communities impacted by the ongoing Hamas‑Israel conflict. The Government is providing $6.0 million in 2023-24 for mental health and wellbeing support to students in Jewish and Islamic schools, and students of Jewish and Islamic faith, recognising the impact of the ongoing conflict on young people in these communities.

**Australian Universities Accord Interim Report – initial response**

The Government will provide $102.6 million over four years from 2023–24 to respond to immediate actions identified in the *Australian Universities Accord Interim Report*. Funding includes:

* $34.4 million over four years from 2023–24 (and $10.5 million per year ongoing) to establish up to 20 additional Regional University Study Hubs to improve access to tertiary education for regional and remote students, taking the number of Regional University Study Hubs to a total of 54 by 2026
* $34.1 million over four years from 2023–24 (to extend demand driven Commonwealth supported places to all First Nations university students from 2024
* $32.5 million over four years from 2023–24 (and $9.3 million per year ongoing) to establish up to 14 Suburban University Study Hubs to provide in-person support and an alternative to on-campus study for higher education and vocational education and training students in outer metropolitan and peri-urban areas
* $1.1 million over four years from 2023–24 to remove the 50 per cent pass rule retrospectively from 1 January 2023 and to increase reporting on student outcomes
* $0.5 million in 2023–24 for the Department of Education to work with state and territory governments to strengthen the institutional governance of universities.

The Government will also extend the Higher Education Continuity Guarantee for a further two years to provide funding certainty to universities ahead of any reforms resulting from the Australian Universities Accord process. Universities will be required to invest any remaining funding from their grant each year on additional academic and learning support for students from equity backgrounds.

**National Skills Passport (as part of the Employment White Paper)**

The Government is taking action to address current labour market gaps, support participation and lay the foundation for further reforms through removing barriers to work and making investments in skills and lifelong learning.

The Government is providing $5.6 million in 2023-24 to develop a business case for a National Skills Passport, in consultation with employers, unions, the tertiary education sector and governments.

A Skills Passport could combine a person’s qualifications across VET and higher education to demonstrate their skills more effectively to employers, help them change jobs and upskill. A Skills Passport could also reduce barriers to lifelong learning and make it simpler for employers to find more skilled workers.

**TAFE Centres of Excellence (as part of the Employment White Paper)**

The Government will provide $1.7 million over three years from 2023–24 to turbocharge TAFE Centres of Excellence to drive uptake of higher apprenticeships and undertake consultation to develop degree-level higher apprenticeships in priority areas of net zero transformation, the care sector and advanced digitalisation.

**Migration System Integrity and Reforms**

The Government is committed to restoring integrity to Australia’s migration system and will provide $2.8 million in 2023-24 to strengthen the international education sector and combat exploitation of international students.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Education at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023­24 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: Department of Education resource statement – Additional Estimates for 2023­24 as at February 2024**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual*  *available*  *appropriation (a)*  *2022­23*  *$'000* | Estimate  as at  Budget  2023­24  $'000 | Proposed  Additional  Estimates (a)  2023­24  $'000 | Total  estimate at  Additional  Estimates  2023­24  $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual services (b) |  |  |  |  |
| Prior year appropriations available | *155,681* | 206,037 | (45,171) | 160,866 |
| Departmental appropriation | *299,455* | 339,895 | 11,525 | 351,420 |
| s74 external revenue (c) | *9,394* | 4,498 | 195 | 4,693 |
| Departmental capital budget (d) | *9,600* | 20,570 | (6,595) | 13,975 |
| Annual appropriations - other services -  non-operating (e) |  |  |  |  |
| Prior year appropriation available | *15,353* | - | 7,393 | 7,393 |
| Equity injection | *7,393* | 25,039 | (2,662) | 22,377 |
| Total departmental annual appropriations | *496,876* | 596,039 | (35,315) | 560,724 |
| ***Total departmental resourcing*** | ***496,876*** | **596,039** | **(35,315)** | **560,724** |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual services (b) |  |  |  |  |
| Outcome 1 | *576,143* | 615,344 | 110,672 | 726,016 |
| Outcome 2 | *370,801* | 490,264 | 3,743 | 494,007 |
| Annual appropriations - other services specific payments to States, ACT, NT and  local government (e) |  |  |  |  |
| Outcome 1 (f) | *248,405* | 172,738 | (20,534) | 152,204 |
| Total administered annual appropriations | ***1,195,349*** | **1,278,346** | **93,881** | **1,372,227** |
| Total administered special appropriations | ***55,353,285*** | **59,817,175** | **753,235** | **60,570,410** |

Table 1.1: Department of Education resource statement – Additional Estimates for 2023­24 as at February 2024 (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | *Actual*  *available*  *appropriation(a)*  *2022­23*  *$'000* | Estimate  as at  Budget  2023­24  $'000 | | Proposed  Additional  Estimates(a)  2023­24  $'000 | | Total  estimate at  Additional  Estimates  2023­24  $'000 |
| Special accounts (g) |  |  | |  | |  |
| Opening balance | *93,994* | 94,852 | | 3,105 | | 97,957 |
| Appropriation receipts (h) | *-* | - | | 1,000 | | 1,000 |
| Non-appropriated receipts | *6,338* | 9,935 | | (500) | | 9,435 |
| ***Total special accounts receipts*** | ***100,332*** | **104,787** | | **3,605** | | **108,392** |
| *less administered appropriations  drawn from annual/special  appropriations and credited to special  accounts* | *-* | *-* | | *1,000* | | *1,000* |
| ***Total administered resourcing*** | ***56,648,966*** | **61,200,308** | | **849,721** | | **62,050,029** |
| **Total resourcing for the Department**  **of Education** | ***57,145,842*** | **61,796,347** | | **814,406** | | **62,610,753** |
|  |  | |  | |  |  |
|  |  | |  | |  |  |
|  |  | |  | | *2022­23* | 2023­24 |
| **Average staffing levels (number)** |  | |  | | *1,248* | 1,469 |
|  |  | |  | |  |  |
|  | *Actual*  *available*  *appropriation*  *2022­23*  *$'000* | | Estimate  as at  Budget  2023­24  $'000 | | Proposed  Additional  Estimates  2023­24  $'000 | Total  estimate at  Additional  Estimates  2023­24  $'000 |
| **Third party payments from and on  behalf of other entities** |  |  | |  | |  |
| Payments made on behalf of Education |  |  | |  | |  |
| Services Australia | *11,209,585* | 12,674,081 | | 602,068 | | 13,276,149 |
| Payments made to other entities for   the provision of services (disclosed  above) Department of Social Services | *4,882* | 4,120 | | 89 | | 4,209 |
| Receipts received from other entities  for the provision of services (disclosed  above in s74 External Revenue  section above) | *4,919* | 2,521 | | 545 | | 3,066 |
| Payments made to corporate entities  within the Portfolio |  |  | |  | |  |
| Australian Curriculum, Assessment  and Reporting Authority |  |  | |  | |  |
| (annual appropriation - ordinary  annual services) | *18,992* | 19,010 | | - | | 19,010 |
| Australian Institute for Teaching and  School Leadership |  |  | |  | |  |
| (annual appropriation - ordinary  annual services) | *10,344* | 10,561 | | - | | 10,561 |

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.

1. Reflects withholding under section 51 of the *Public Governance, Performance and Accountability (PGPA) Act 2013* of Annual Appropriations Acts.
2. *Appropriation Act (No. 1) 2023-2024* and Appropriation Bill (No. 3) 2023-2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022-23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. 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'.
5. *Appropriation Act (No. 2) 2023-2024* and Appropriation Bill (No. 4) 2023-2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022-23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023, Supply Act (No.2) 2022–2023, Supply Act (No.4) 2022–2023*, and *Appropriation Act (No.4) 2022–2023*.
6. Relates to appropriations sought for payment to the States, ACT, NT and local governments in *Annual Appropriation Act (No.2) 2023–2024* and Appropriation Bill (No. 4) 2023–2024. The Government continues to grow its investment in Australian Schools, this includes $176.4 million for payments to states and territories for: Program 1.3 - Additional Support for Northern Territory Schools ($10.0 million); Program 1.4 - Choice and Affordability Fund ($116.8 million), Non-Government Representative Bodies ($12.0 million), South Australian Non-Government Schools - one off transition assistance ($24.2 million); and for Program 1.5 - Literacy Support for Tasmanian Students ($2.0 million), Building on Country Boarding Schools ($7.8 million), and Schools Upgrade Fund Round 1 ($3.6 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. Funding for South Australian Non-Government Schools - one off transition assistance is for South Australia only. Funding under the Literacy Support for Tasmanian Students is for Tasmania only.
7. Excludes trust moneys such as those 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.
8. Amounts credited to the special account(s) from Department of Education's annual and special appropriations.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023­24 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2:** **Department of Education 2023­24 Measures since the Budget**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023­24 $'000 | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 |
| **Receipt measures** |  |  |  |  |  |
| Australian Universities Accord Interim  Report — initial response | 2.4 |  |  |  |  |
| Administered receipt |  | - | 8 | 41 | 108 |
| Departmental receipt |  | - | - | - | - |
| **Total** |  | - | 8 | 41 | 108 |
| **Total receipt measures** |  |  |  |  |  |
| Administered |  | - | 8 | 41 | 108 |
| Departmental |  | - | - | - | - |
| **Total** |  | **-** | **8** | **41** | **108** |
| **Payment measures** |  |  |  |  |  |
| Child Care — additional support | 1.1 |  |  |  |  |
| Administered payments |  | 73,800 | - | - | - |
| Departmental payments |  | - | - | - | - |
| **Total** |  | **73,800** | **-** | **-** | **-** |
| South Australian Non-Government Schools  — one-off transition assistance | 1.4 |  |  |  |  |
| Administered payments |  | 24,203 | - | - | - |
| Departmental payments |  | - | - | - | - |
| **Total** |  | **24,203** | **-** | **-** | **-** |
| Australia's Humanitarian Program (a) | 1.3, 1.4 |  |  |  |  |
| Administered payments |  | 314 | 2,158 | 3,392 | 3,948 |
| Departmental payments |  | - | - | - | - |
| **Total** |  | **314** | **2,158** | **3,392** | **3,948** |
| Strong Beginnings Fund | 1.5, 2.3 |  |  |  |  |
| Administered payments |  | 4,635 | - | 1,200 | (5,835) |
| Departmental payments |  | - | - | - | - |
| **Total** |  | **4,635** | **-** | **1,200** | **(5,835)** |
| Supporting Australian Communities  Affected by the Hamas-Israel Conflict (a) | 1 |  |  |  |  |
| Administered payments |  | - | - | - | - |
| Departmental payments |  | 205 | - | - | - |
| **Total** |  | **205** | **-** | **-** | **-** |

Table 1.2: Department of Education 2023­24 Measures since the Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023­24 $'000 | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 |
| Education — reprioritisation | 1.1, 2.3, 2.6  2.7 |  |  |  |  |
| Administered payments |  | (20,996) | (20,033) | (14,888) | (20,443) |
| Departmental payments |  | (1,000) | - | - | (436) |
| **Total** |  | **(21,996)** | **(20,033)** | **(14,888)** | **(20,879)** |
| Australian Universities Accord Interim  Report — initial response | 2.1, 2.3, 2.4 |  |  |  |  |
| Administered payments |  | 9,515 | 11,567 | 20,918 | 18,178 |
| Departmental payments |  | 2,805 | 1,773 | 1,763 | 2,107 |
| **Total** |  | **12,320** | **13,340** | **22,681** | **20,285** |
| Migration System Reforms (a) | 2.7 |  |  |  |  |
| Administered payments |  | 320 | - | - | - |
| Departmental payments |  | 833 | 953 | 322 | 326 |
| **Total** |  | **1,153** | **953** | **322** | **326** |
| Migration System Integrity (a) | 2 |  |  |  |  |
| Administered payments |  | - | - | - | - |
| Departmental payments |  | 2,780 | - | - | - |
| **Total** |  | **2,780** | **-** | **-** | **-** |
| Employment White Paper (b) | 2 |  |  |  |  |
| Administered payments |  | - | - | - | - |
| Departmental payments |  | 6,191 | 567 | 577 | - |
| **Total** |  | **6,191** | **567** | **577** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | 91,791 | (6,308) | 10,622 | (4,152) |
| Departmental |  | 11,814 | 3,293 | 2,662 | 1,997 |
| **Total** |  | **103,605** | **(3,015)** | **13,284** | **(2,155)** |

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.

1. The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the 2023-24 MYEFO under the Home Affairs portfolio.
2. This is a Cross Portfolio measure; the full measure description and package details appear in the 2023‑24 MYEFO under the Cross Portfolio section.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Education at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023­24 Budget inAppropriation Bills No. 3 and No. 4.

Table 1.3: Additional Estimates and other variations to outcomes since the 2023­24 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023­24 $'000 | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| South Australian  Non-Government Schools  - one-off transition  assistance | 1.4 | 24,203 | - | - | - |
| Child Care — additional  support | 1.1 | 73,800 | - | - | - |
| Education — reprioritisation | 1.1 | (267) | (250) | (250) | (250) |
| Strong Beginnings Fund | 1.5 | - | - | - | (7,135) |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 1.1,1.5 | 17,934 | 8,594 | 3,666 | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.1,1.4,1.5 | - | 829 | 1,641 | 1,222 |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.1,1.4,1.5 | 19,205 | 9,500 | 4,018 | - |
| (net decrease) | 1.1,1.4,1.5 | (20,534) | (22,578) | (23,390) | (8,371) |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Australia's Humanitarian  Program | 1.3,1.4 | 463 | 3,359 | 6,476 | 10,897 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.2,1.3,1.4 | - | 9,745 | 47,106 | 44,165 |
| (net decrease) | 1.2,1.3,1.4 | (22,304) | - | - | - |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.2,1.3,1.4 | 1,235,740 | 969,771 | 1,002,569 | 1,023,598 |
| (net decrease) | 1.2,1.3,1.4 | (5,381) | (10,343) | (18,099) | (23,651) |
| **Net impact on appropriations for**  **Outcome 1 (administered)** |  | **1,322,859** | **968,627** | **1,023,737** | **1,040,475** |

Table 1.3: Additional Estimates and other variations to outcomes since the 2023­24 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023­24 $'000 | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Education — reprioritisation | 1 | (1,000) | - | - | - |
| Supporting Australian  Communities Affected by the  Hamas-Israel Conflict | 1 | 205 | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1 | - | 190 | 560 | 537 |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1 | 1,114 | 1,366 | 1,571 | 1,589 |
| (net decrease) | 1 | (275) | (518) | (524) | (526) |
| **Capital appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1 | - | 61 | 93 | 108 |
| **Other Variations** |  |  |  |  |  |
| (net decrease) | 1 | (2,662) | - | - | - |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **(2,618)** | **1,099** | **1,700** | **1,708** |
| **Total net impact on appropriations for Outcome 1** |  | **1,320,241** | **969,726** | **1,025,437** | **1,042,183** |

Table 1.3: Additional Estimates and other variations to outcomes since the 2023­24 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023­24 $'000 | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Migration System Reforms | 2.7 | 320 | - | - | - |
| Education — reprioritisation | 2.7 | (21) | (570) | (575) | - |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 2.7 | 3,444 | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.3, 2.6, 2.7 | - | 1,064 | 582 | 694 |
| **Special appropriations**  **(including Special Accounts)** |  |  |  |  |  |
| Australian Universities Accord  Interim Report – initial  response | 2.1, 2.3, 2.4 | 37,769 | 73,562 | 94,158 | 103,427 |
| Education — reprioritisation | 2.3, 2.6 | (20,708) | (19,213) | (14,063) | (54,293) |
| Strong Beginnings Fund | 2.3 | 4,635 | - | 1,200 | 1,300 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.1, 2.3, 2.5, 2.6 | - | 5,592 | 17,334 | 17,601 |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2.1, 2.2, 2.3,  2.4 ,2.5, 2.6 | 44,523 | 14,866 | 19,192 | 19,007 |
| (net decrease) | (515,365) | (607,605) | (545,657) | (575,744) |
| **Net impact on appropriations for**  **Outcome 2 (administered)** |  | **(445,403)** | **(532,304)** | **(427,829)** | **(488,008)** |

Table 1.3: Additional Estimates and other variations to outcomes since the 2023­24 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023­24 $'000 | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Migration System Reforms | 2 | 833 | 953 | 322 | 326 |
| Australian Universities Accord  Interim Report – initial response | 2 | 2,974 | 2,077 | 2,446 | 2,452 |
| Migration System Integrity | 2 | 1,376 | **-** | **-** | **-** |
| Education — reprioritisation | 2 | - | - | - | (436) |
| Employment White Paper | 2 | 6,191 | 567 | 577 | - |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 2 | 107 | 109 | 112 | 115 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2 | - | 121 | 366 | 344 |
| **Other Variations** |  |  |  |  |  |
| (net decrease) | 2 | - | (162) | (166) | (168) |
| **Capital appropriations** |  |  |  |  |  |
| Australian Universities Accord  Interim Report – initial  response | 2 | 131 | - | - | - |
| Migration System Integrity | 2 | 1,404 | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2 | - | 191 | 291 | 336 |
| **Other Variations** |  |  |  |  |  |
| (net decrease) | 2 | (8,130) | **-** | **-** | **-** |
| **Net impact on appropriations for**  **Outcome 2 (departmental)** |  | **4,886** | **3,856** | **3,948** | **2,969** |
| **Total net impact on appropriations for Outcome 2** |  | **(440,517)** | **(528,448)** | **(423,881)** | **(485,039)** |

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

### 1.5 Breakdown of Additional Estimates by Appropriation Bill

The following tables detail the Additional Estimates sought for the Department of Education through Appropriation Bills No. 3 and No. 4.

Table 1.4: Appropriation Bill (No. 3) 2023­24

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2022­23*  *Available*  *$'000* | 2023­24  Budget  $'000 | 2023­24  Revised  $'000 | Additional  Estimates  $'000 | Reduce Estimates(a)  $'000 |
| **Administered items** |  |  |  |  |  |
| Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments | *576,143* | 615,344 | 726,016 | 110,939 | (267) |
| Outcome 2 - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research | *370,801* | 490,264 | 494,007 | 3,743 | - |
| **Total administered** | ***946,944*** | **1,105,608** | **1,220,023** | **114,682** | **(267)** |
| **Departmental programs** |  |  |  |  |  |
| Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments | *172,495* | 212,103 | 212,147 | 1,319 | (1,275) |
| Outcome 2 - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research (b) | *136,560* | 148,362 | 153,248 | 13,016 | (8,130) |
| **Total departmental** | ***309,055*** | ***360,465*** | ***365,395*** | **14,335** | **(9,405)** |
| **Total administered and departmental** | ***1,255,999*** | **1,466,073** | **1,585,418** | **129,017** | **(9,672)** |

1. Reflects withholding under section 51 of the PGPA Act of Annual Appropriations Acts.
2. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022-23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.

Table 1.5: Appropriation Bill (No. 4) 2023­24

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2022­23*  *Available*  *$'000* | 2023­24  Budget  $'000 | 2023­24  Revised  $'000 | Additional  Estimates  $'000 | Reduced Estimates (a)  $'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 early childhood education and care, support, parent engagement, quality teaching and learning environments | *272,608* | 172,738 | 152,204 | - | (20,534) |
| **Total payments to states, ACT,**  **NT and local government** | ***272,608*** | **172,738** | **152,204** | **-** | **(20,534)** |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *22,746* | 25,039 | 22,377 | - | (2,662) |
| **Total non-operating** | ***22,746*** | **25,039** | **22,377** | - | **(2,662)** |
| **Total other services** | ***295,354*** | **197,777** | **174,581** | - | **(23,196)** |

1. Reflects withholding under section 51 of the PGPA Act of Annual Appropriations Acts.

## **Section** **2: Revisions to outcomes and planned performance**

### 2.0 Changes to outcome and program structures

There are no revisions to outcomes and planned performance from the 2023-24 Education Portfolio Budget Statements.

**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 early childhood education and care, support, parent engagement, quality teaching and learning environments.** |

#### Linked programs

|  |
| --- |
| **Department of Social Services** |
| **Programs**   * Program 2.1 – Families and Communities * Program 3.1 – Disability and Carers |
| **Contribution to Outcome 1 made by linked programs**  Linked program 2.1 contributes to Outcome 1 by providing supports and services to families under the Families and Children Activity to improve the wellbeing of children and young people and enhance family functioning.  Linked program 2.1 further contributes to Outcome 1 through the development of the whole-of-Commonwealth Early Years Strategy, which will support a more integrated and coordinated approach to the wellbeing, education and development of Australia's children.  Linked program 3.1 contributes to Outcome 1 by providing key actions, under the Early Childhood Targeted Action Plan, that supports Australia’s Disability Strategy 2021-2031, and the Early Years Strategy (under development), 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.  Complementing this, the National Early Childhood Program for children with disability or developmental concerns is being implemented across Australia. The program delivers a range of disability-specific online information, parent and carer workshops and supported playgroups and music groups for young children aged 0 to 8 years with disability or developmental concerns. Community-led initiatives supported by the Stronger Places, Stronger People initiative are engaging families, children and young people to elevate their voices on what works, and are using data and evidence to drive better outcomes through the service system, including the early childhood system.  The linked programs also contribute to the implementation of the National Plan to End Violence against Women and Children 2022-2032 (National Plan) as well as the prevention domain under the National Plan, which highlights the role of respectful relationships and consent education in stopping violence before it starts. |
| **Department of the Treasury** |
| **Programs**   * Program 1.4 Commonwealth-State Financial Relations |
| **Contribution to Outcome 1 made by linked program**  The linked program contributes to Outcome 1 by making National Partnership Payments to the states*.* |

|  |
| --- |
| **National Indigenous Australians Agency** |
| **Programs**   * Program 1.1 – Jobs, Land and the Economy * Program 1.2 – Children and Schooling |
| **Contribution to Outcome 1 made by linked programs**  The linked programs contribute to Outcome 1 by supporting First Nations students’ school attendance, improved educational outcomes and access to further education, training and employment. |
| **Services Australia** |
| **Programs**   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 1 made by linked programs**  The linked programs contribute to Outcome 1 by administering child care payments to eligible families. |

##### **Budgeted expenses for Outcome 1**

This table shows how much the department 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 early childhood education and care, support, parent engagement, quality teaching and learning environments.** | | | | | |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 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) | 329,324 | 428,199 | 346,666 | 319,336 | 318,457 |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family*  *Assistance)(Administration)*  *Act 1999* | 6,214 | 4,000 | 4,000 | 4,000 | 4,000 |
| *Early Years Quality Fund*  *Special Account Act 2013* | (72) | - | - | - | - |
| **Total expenses for Program 1.1** | **335,466** | **432,199** | **350,666** | **323,336** | **322,457** |
|  |  |  |  |  |  |
| **Program 1.2: Child Care Subsidy** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family*  *Assistance)(Administration)*  *Act 1999* | 11,092,920 | 13,198,163 | 13,986,830 | 14,698,240 | 15,517,508 |
| **Total expenses for Program 1.2** | **11,092,920** | **13,198,163** | **13,986,830** | **14,698,240** | **15,517,508** |
|  |  |  |  |  |  |
| **Program 1.3: Government Schools National Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Other services (*Appropriation*  *Act No. 2* and Bill No. 4) | 12,263 | 10,035 | 7,536 | 4,745 | 1,637 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | 10,280,148 | 10,819,855 | 11,259,168 | 11,682,362 | 12,117,429 |
| **Total expenses for Program 1.3** | **10,292,411** | **10,829,890** | **11,266,704** | **11,687,107** | **12,119,066** |
|  |  |  |  |  |  |
| **Program 1.4: Non-Government Schools National Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Other services (*Appropriation*  *Act No. 2* and Bill No. 4) | 154,184 | 152,997 | 121,176 | 124,821 | 128,382 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | 16,550,842 | 17,933,755 | 18,468,741 | 19,033,540 | 19,607,924 |
| **Total expenses for Program 1.4** | **16,705,026** | **18,086,752** | **18,589,917** | **19,158,361** | **19,736,306** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 1.5: Early Learning and Schools Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) | 231,025 | 277,403 | 194,315 | 136,475 | 119,471 |
| Other services (*Appropriation*  *Act No. 2* and Bill No. 4) | 105,251 | 13,375 | 2,000 | 2,000 | 2,000 |
| Services for Other Entities and  Trust Moneys (SOTEM) | 306 | - | - | - | - |
| **Total expenses for Program 1.5** | **336,582** | **290,778** | **196,315** | **138,475** | **121,471** |
|  |  |  |  |  |  |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) | 560,349 | 705,602 | 540,981 | 455,811 | 437,928 |
| Other services (*Appropriation*  *Act No. 2* and Bill No. 4) | 271,698 | 176,407 | 130,712 | 131,566 | 132,019 |
| Special appropriations | 37,930,124 | 41,955,773 | 43,718,739 | 45,418,142 | 47,246,861 |
| Special Accounts | 234 | - | - | - | - |
| **Administered total** | **38,762,405** | **42,837,782** | **44,390,432** | **46,005,519** | **47,816,808** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 176,061 | 205,796 | 196,996 | 193,260 | 185,441 |
| s74 External Revenue (a) | 2,331 | 378 | 378 | 378 | 378 |
| Expenses not requiring appropriation in the Budget year (b) | 16,791 | 7,606 | 10,676 | 12,966 | 11,904 |
| **Departmental total** | **195,183** | **213,780** | **208,050** | **206,604** | **197,723** |
| **Total expenses for Outcome 1** | **38,957,588** | **43,051,562** | **44,598,482** | **46,212,123** | **48,014,531** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Movement of administered funds between years (c)** |  |  |  |  |  |
| Community Child Care Fund | (14,713) | 7,171 | 6,542 | 1,000 | - |
| Inclusion Support Program | (3,285) | 3,285 | - | - | - |
| First Nations Languages in  Schools | (1,000) | 1,000 | - | - | - |
| National Teacher Workforce  Action Plan | (1,251) | 1,251 | - | - | - |
| Preschools Data Framework | (5,840) | 3,174 | - | 2,666 | - |
| National Consistent Collection of  Data | (4,105) | 2,053 | 2,052 | - | - |
| **Total movement of administered**  **funds** | **(30,194)** | **17,934** | **8,594** | **3,666** | **-** |
|  |  |  |  |  |  |
|  | **2022­23** | **2023­24** |  |  |  |
| **Average staffing level (number)** | 768 | 915 |  |  |  |

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

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

Table 2.1.2: Program components of Outcome 1

Program 1.1: Support for the Child Care System

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) |  |  |  |  |  |
| Child Care Services Support | 329,324 | 428,199 | 346,666 | 319,336 | 318,457 |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family*  *Assistance)(Administration)*  *Act 1999* | 6,214 | 4,000 | 4,000 | 4,000 | 4,000 |
| Special account expenses: |  |  |  |  |  |
| *Early Years Quality Fund*  *Special Account Act 2013* (a) | (72) | - | - | - | - |
| **Total program expenses** | **335,466** | **432,199** | **350,666** | **323,336** | **322,457** |

1. Amounts are related to recoveries of prior year expenses or movement in provision for doubtful debts.

Program 1.2: Child Care Subsidy

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family*  *Assistance)(Administration)*  *Act 1999*  (a)(b) | 11,092,920 | 13,198,163 | 13,986,830 | 14,698,240 | 15,517,508 |
| **Total program expenses** | **11,092,920** | **13,198,163** | **13,986,830** | **14,698,240** | **15,517,508** |

1. From 1 July 2021, the Additional Child Care Subsidy (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.
2. Legacy programs Child Care Benefit and Child Care Rebate are reported under the CCS.

Program 1.3: Government Schools National Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Other services (*Appropriation*  *Act No. 2* and Bill No. 4) |  |  |  |  |  |
| Additional Support for  Northern Territory | 12,263 | 10,035 | 7,536 | 4,745 | 1,637 |
| Special appropriations: |  |  |  |  |  |
| *Australian Education Act 2013* | 10,280,148 | 10,819,855 | 11,259,168 | 11,682,362 | 12,117,429 |
| **Total program expenses** | **10,292,411** | **10,829,890** | **11,266,704** | **11,687,107** | **12,119,066** |

Program 1.4: Non-Government Schools National Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Other services (*Appropriation*  *Act No. 2* and Bill No. 4) |  |  |  |  |  |
| Non-Government  Representative Bodies | 41,978 | 12,004 | - | - | - |
| Adjustment Assistance | 491 | - | - | - | - |
| Choice and Affordability Fund | 111,715 | 116,790 | 121,176 | 124,821 | 128,382 |
| South Australian Non-  Government Schools  - one off transition assistance | - | 24,203 | - | - | - |
| Special appropriations: |  |  |  |  |  |
| *Australian Education Act 2013* | 16,550,842 | 17,933,755 | 18,468,741 | 19,033,540 | 19,607,924 |
| **Total program expenses** | ***16,705,026*** | **18,086,752** | **18,589,917** | **19,158,361** | **19,736,306** |

Program 1.5: Early Learning and Schools Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) |  |  |  |  |  |
| ***Early Learning Support*** |  |  |  |  |  |
| Australian Early Development  Census | 4,652 | 12,565 | 10,714 | 6,667 | 13,217 |
| Preschools Data Framework | 3,270 | 25,964 | 15,409 | 11,623 | 1,808 |
| Universal Access | 346 | - | - | - | - |
| ***Total Early Learning Support*** | ***8,268*** | ***38,529*** | ***26,123*** | ***18,290*** | ***15,025*** |
| ***Schools Support*** |  |  |  |  |  |
| Australian Education  Research Organisation | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Engaged Classrooms | 1,750 | 1,750 | - | - | - |
| First Nations Languages in  Schools | - | 7,723 | 4,650 | 150 | - |
| Grants and Awards | 1,313 | 1,479 | 1,532 | 1,571 | 1,604 |
| Helping Children with Autism | 6,237 | 6,449 | 6,682 | 6,849 | 6,993 |
| High Achieving Teachers  Program and Future  Leaders Program | 2,147 | - | - | - | - |
| Life Education - Being  Healthy, Being Active | 900 | 1,700 | 1,700 | 1,700 | - |
| National Assessment  Reforms | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| National Consent Survey | 3,990 | 1,000 | - | - | - |
| National Schools Reform | 30,222 | 13,779 | 8,958 | - | - |
| National School Resourcing  Board | 185 | 1,499 | 1,060 | 1,088 | 1,112 |
| National Teacher Workforce  Action Plan | 8,319 | 43,388 | 44,324 | 47,491 | 42,480 |
| Online Teaching and  Learning Courses to  Support Mathematics | 2,824 | - | - | - | - |

Program 1.5: Early Learning and Schools Support (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Quality Outcomes | 29,909 | 39,311 | 36,445 | 33,953 | 35,631 |
| Respectful Interfaith  School Education | 500 | - | - | - | - |
| School Education Support | 26,615 | 29,765 | 19,565 | 5,855 | - |
| Schools Support Closing the  Gap Initiatives | 24,992 | 14,505 | 3,994 | 2,075 | - |
| Science, Technology,  Engineering and  Mathematics (STEM) | 550 | 700 | - | - | - |
| Student Support Package | 58,999 | 54,728 | 22,156 | - | - |
| Student Wellbeing Boost | 7,250 | 3,500 | - | - | - |
| Supporting Australia’s  Teacher Workforce | 3,150 | 2,243 | 2,286 | 2,587 | 1,740 |
| Supporting Quality Boarding  for Rural and Remote  Students | - | 2,250 | 1,700 | 1,700 | 1,700 |
| Youth Support | 705 | 905 | 940 | 966 | 986 |
| Other services (*Appropriation*  *Act No. 2* and Bill No. 4) |  |  |  |  |  |
| Literacy Support for  Tasmania Students | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Schools Support Closing  the Gap Initiatives | 54,125 | 7,775 | - | - | - |
| Schools Upgrade Fund | 49,126 | 3,600 | - | - | - |
| Services for Other Entities and  Trust Moneys (SOTEM) | 306 | - | - | - | - |
| ***Total Schools Support*** | ***328,314*** | ***252,249*** | ***170,192*** | ***120,185*** | ***106,446*** |
| **Total program expenses** | **336,582** | **290,778** | **196,315** | **138,475** | **121,471** |

Performance measure for Outcome 1

There have been no material changes to performance criteria for Outcome 1 resulting from decisions made since 2023-24 Budget. For a full outcome of all performance criteria associated with Outcome 1 see the Education Portfolio Budget Statements 2023-24 and the Department of Education Corporate Plan 2023-24. 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**   * Program 1.1 – Support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy. |
| **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 Employment and Workplace Relations** |
| **Programs**   * Program 2.1 – Building Skills and Capability |
| **Contribution to Outcome 2 made by linked programs**  The linked program contributes to Outcome 2 by building skills and capabilities through vocational education and training (VET) which can provide pathways to higher education. |
| **Department of Foreign Affairs and Trade** |
| **Programs**   * 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**   * 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. |

#### Linked programs (continued)

|  |
| --- |
| **Department of Social Services** |
| Programs   * Program 1.7 – Student Payments |
| Contribution to Outcome 2 made by linked program  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 First Nations students by increasing their access and participation in further education. |
| **National Indigenous Australians Agency** |
| Programs   * Program 1.1 – Jobs, Land and the Economy * Program 1.2 – Children and Schooling |
| Contribution to Outcome 2 made by linked programs  The linked programs contribute to Outcome 2 by supporting First Nations students’ school attendance, improved educational outcomes and access to further education and employment. |
| **Services Australia** |
| Programs   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| Contribution to Outcome 2 made by linked programs  The linked programs contribute to Outcome 2 by administering payments to support eligible students to access tertiary education and making payments to eligible job seekers. |
| **Department of Defence** |
| Programs   * Program 2.16 Nuclear Powered Submarines |
| Contribution to Outcome 2 made by linked programs  Thelinked program contributes to Outcome 2 through the provision of expertise, advice and support in the delivery of Nuclear Powered Submarines capabilities. |

##### **Budgeted expenses for Outcome 2**

This table shows how much the department 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.** | | | | | |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 2.1: Commonwealth Grant Scheme (a)** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* | 7,241,243 | 7,575,989 | 8,023,904 | 8,408,762 | 8,749,698 |
| **Total expenses for Program 2.1** | **7,241,243** | **7,575,989** | **8,023,904** | **8,408,762** | **8,749,698** |
|  |  |  |  |  |  |
| **Program 2.2: Higher Education Superannuation Program** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* | 268,722 | 219,470 | 206,181 | 192,456 | 178,396 |
| **Total expenses for Program 2.2** | **268,722** | **219,470** | **206,181** | **192,456** | **178,396** |
|  |  |  |  |  |  |
| **Program 2.3: Higher Education Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) | 29,214 | 60,063 | 61,493 | 63,283 | 62,510 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act 2003* | 881,039 | 866,398 | 890,042 | 922,161 | 945,544 |
| **Total expenses for Program 2.3** | **910,253** | **926,461** | **951,535** | **985,444** | **1,008,054** |
|  |  |  |  |  |  |
| **Program 2.4: Higher Education Loan Program (a)** | | | | | |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* | 1,329,407 | 3,092,478 | 2,022,674 | 2,147,586 | 2,241,085 |
| Special accounts |  |  |  |  |  |
| Higher Education Tuition  Protection Fund | 167 | 3,393 | 3,634 | 3,875 | 4,135 |
| **Total expenses for Program 2.4** | **1,329,574** | **3,095,871** | **2,026,308** | **2,151,461** | **2,245,220** |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Program 2.5: Investment in Higher Education Research** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* | 2,043,954 | 2,160,193 | 2,288,345 | 2,370,443 | 2,394,516 |
| **Total expenses for Program 2.5** | **2,043,954** | **2,160,193** | **2,288,345** | **2,370,443** | **2,394,516** |
|  |  |  |  |  |  |
| **Program 2.6: Research Capacity** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) | 288,879 | 405,748 | 508,040 | 467,730 | 377,808 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* | 106,259 | 216,421 | 254,751 | 267,721 | 204,572 |
| **Total expenses for Program 2.6** | **395,138** | **622,169** | **762,791** | **735,451** | **582,380** |
|  |  |  |  |  |  |
| **Program 2.7: International Education Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) | 21,951 | 27,966 | 22,648 | 22,541 | 23,136 |
| Special accounts |  |  |  |  |  |
| Overseas Students Tuition Fund | 1,995 | 3,787 | 3,875 | 3,965 | 4,058 |
| SOETM - Cheung Kong | 1,081 | 1,800 | 1,558 | 1,057 | 1,055 |
| **Total expenses for Program 2.7** | **25,027** | **33,553** | **28,081** | **27,563** | **28,249** |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Outcome 2 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) | 340,043 | 493,777 | 592,181 | 553,554 | 463,454 |
| Special appropriations | 11,870,623 | 14,130,949 | 13,685,897 | 14,309,129 | 14,713,811 |
| Special Accounts | 3,243 | 8,980 | 9,067 | 8,897 | 9,248 |
| **Administered total** | **12,213,909** | **14,633,706** | **14,287,145** | **14,871,580** | **15,186,513** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (b) | 112,689 | 145,624 | 128,778 | 128,956 | 120,457 |
| s74 External Revenue (c) | 1,680 | 4,315 | 3,444 | 3,444 | 3,444 |
| Expenses not requiring  appropriation in the Budget year (d) | 15,258 | 4,950 | 6,760 | 8,409 | 7,643 |
| **Departmental total** | **129,627** | **154,889** | **138,982** | **140,809** | **131,544** |
| **Total expenses for Outcome 2** | **12,343,536** | **14,788,595** | **14,426,127** | **15,012,389** | **15,318,057** |
|  |  |  |  |  |  |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| **Movement of administered funds**  **between years (e)** |  |  |  |  |  |
| International Education Support | (3,444) | 3,444 | - | - | - |
| **Total movement of administered funds** | **(3,444)** | **3,444** | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | **2022­23** | **2023­24** |  |  |  |
| **Average staffing level (number)** | 480 | 554 |  |  |  |

1. Includes an investment in Commonwealth Supported Places for the Nuclear Powered Submarine Program. Performance information for this is reported in Program 2.8 Nuclear Powered Submarine Program in the 2023-24 Portfolio Budget Statements.
2. Includes expenses for Program 2.8 Nuclear Powered Submarine Program for 2023–24 and 2024–25.
3. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
4. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.
5. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represents an increase in funds

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

Table 2.2.2: Program components of Outcome 2

Program 2.1: Commonwealth Grant Scheme

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Cluster Fund and Place  Loadings | 7,086,999 | 7,527,043 | 8,023,904 | 8,408,762 | 8,749,698 |
| Transition Fund Loading | 154,244 | 48,946 | - | - | - |
| **Total program expenses** | **7,241,243** | **7,575,989** | **8,023,904** | **8,408,762** | **8,749,698** |

Program 2.2: Higher Education Superannuation Program

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Higher Education  Superannuation Program | 268,722 | 219,470 | 206,181 | 192,456 | 178,396 |
| **Total program expenses** | **268,722** | **219,470** | **206,181** | **192,456** | **178,396** |

Program 2.3: Higher Education Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) |  |  |  |  |  |
| National Disability Coordination  Officer | 4,452 | - | - | - | - |
| National Microcredentials  Marketplace | 530 | 1,000 | - | - | - |
| Quality Indicators for Learning  and Teaching | 4,918 | 8,133 | 8,594 | 10,459 | 10,694 |
| Rural and Regional Enterprise  Scholarships | 4,500 | - | - | - | - |
| Tertiary Access Payment | 14,814 | 50,930 | 52,899 | 52,824 | 51,816 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Central Coast Health and  Wellbeing Precinct | 2,500 | 750 | - | - | - |
| Central Queensland School  of Mining and Manufacturing | 6,400 | - | - | - | - |
| Collaboration Pilots -  Industry 4.0 | 1,984 | - | - | - | - |
| Disability Support Program | 7,993 | 13,060 | 13,418 | 13,922 | 14,342 |
| Higher Education and  Offshore Microcredentials | 649 | 6,966 | 5,481 | 7,394 | 10,604 |
| Higher Education Relief  Program | 81,291 | - | - | - | - |
| Indigenous, Regional and  Low SES Attainment Fund | 263,297 | 288,835 | 303,398 | 307,262 | 315,567 |
| Jobs and Growth in Tasmania | 25,000 | 12,000 | - | - | - |
| National Institutes | 239,052 | 252,650 | 267,638 | 277,240 | 284,853 |
| National Priorities and  Industry Linkage Fund | 237,684 | 251,088 | 265,984 | 275,526 | 283,093 |
| Regional University Study  Hubs | 12,045 | 22,514 | 20,244 | 28,347 | 26,218 |
| Suburban University Study  Hubs | - | 4,900 | 6,876 | 8,180 | 8,384 |
| Strong Beginnings Fund | - | 4,635 | - | 1,200 | 1,300 |
| Women in STEM | 3,144 | 9,000 | 7,003 | 3,090 | 1,183 |
| **Total program expenses** | **910,253** | **926,461** | **951,535** | **985,444** | **1,008,054** |

Program 2.4: Higher Education Loan Program

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Higher Education Loan  Program | 1,329,407 | 3,092,478 | 2,022,674 | 2,147,586 | 2,241,085 |
| Special account expenses: |  |  |  |  |  |
| Higher Education Tuition  Protection Fund | 167 | 3,393 | 3,634 | 3,875 | 4,135 |
| **Total program expenses** | **1,329,574** | **3,095,871** | **2,026,308** | **2,151,461** | **2,245,220** |

Program 2.5: Investment in Higher Education Research

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Special Appropriations |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Research Support Program | 951,188 | 1,005,282 | 1,064,919 | 1,103,125 | 1,133,420 |
| Research Training Program | 1,092,766 | 1,154,911 | 1,223,426 | 1,267,318 | 1,261,096 |
| **Total program expenses** | **2,043,954** | **2,160,193** | **2,288,345** | **2,370,443** | **2,394,516** |

Program 2.6: Research Capacity

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) |  |  |  |  |  |
| National Collaborative  Research Infrastructure  Strategy | 286,043 | 402,290 | 504,016 | 463,141 | 372,665 |
| Increase Workforce Mobility  (Training programs) | 2,836 | 3,458 | 4,024 | 4,589 | 5,143 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Centre for Augmented  Reasoning | 5,000 | 5,000 | - | - | - |
| Enhance Research Capacity  of Regional Universities | 11,614 | 19,781 | - | - | - |
| Higher Education Research  Promotion | 5,871 | 6,355 | 6,621 | 6,820 | 6,990 |
| Strategic University Reform  Fund | 7,674 | 1,091 | - | - | - |
| Trailblazer Universities  Program | 76,100 | 78,718 | 83,736 | 86,888 | - |
| Increase Workforce Mobility | - | 2,575 | 6,582 | 12,242 | 19,448 |
| Launch Australia’s  Economic Accelerator | - | 102,901 | 157,812 | 161,771 | 178,134 |
| **Total program expenses** | **395,138** | **622,169** | **762,791** | **735,451** | **582,380** |

Program 2.7: International Education Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual expenses  $'000 | 2023-24 Revised estimated expenses $'000 | 2024-25 Forward estimate  $'000 | 2025-26 Forward estimate  $'000 | 2026-27 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (*Appropriation Act No. 1* and  Bill No. 3) |  |  |  |  |  |
| International Education  Support | 21,951 | 27,966 | 22,648 | 22,541 | 23,136 |
| Special account expenses: |  |  |  |  |  |
| Overseas Students Tuition  Fund | 1,995 | 3,787 | 3,875 | 3,965 | 4,058 |
| SOETM - Cheung Kong | 1,081 | 1,800 | 1,558 | 1,057 | 1,055 |
| **Total program expenses** | **25,027** | **33,553** | **28,081** | **27,563** | **28,249** |

Program 2.8: Nuclear Powered Submarine Program

For information on funding for Program 2.8 Nuclear Powered Submarine Program, please refer to Program 2.1 Commonwealth Grant Schemes and Program 2.4 Higher Education Loan Program.

Program performance for Outcome 2

There have been no material changes to performance criteria for Outcome 2 resulting from decisions made since 2023-24 Budget. For a full outcome of all performance criteria associated with Outcome 2 see the Education Portfolio Budget Statements 2023-24 and the Department of Education Corporate Plan 2023-24. This section includes further detail on the program expenses associated with Outcome 2.

## **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 Department of Education.

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Opening  balance | Receipts | Payments | Adjustments | Closing  balance |
|  | 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) |  |  |  |  |  |  |
| **2023-24** | **1** | **42,135** | **-** | **-** | **-** | **42,135** |
| *2022-23* | 1 | *42,135* | *-* | *-* | *-* | *42,135* |
| Overseas Students  Tuition Fund - s80 PGPA  Act 2013 (A) |  |  |  |  |  |  |
| **2023-24** | **2** | **45,899** | **3,500** | **(3,787)** | **-** | **45,612** |
| *2022-23* | 2 | *44,651* | *3,466* | *(2,218)* | *-* | *45,899* |
| HELP Tuition Protection  Fund - s80 PGPA Act  2013 (A) |  |  |  |  |  |  |
| **2023-24** | **2** | **9,923** | **6,935** | **(3,393)** | **(815)** | **12,650** |
| *2022-23* | 2 | *7,208* | *2,872* | *(157)* | *-* | *9,923* |
| Services for other  Entities and Trust  Moneys Special Account  - s78 PGPA Act 2013 (A) |  |  |  |  |  |  |
| **2023-24** | 1, 2 | **3,599** | **1,060** | **(1,800)** | **-** | **2,859** |
| *2022-23* | 1, 2 | *1,540* | *4,623* | *(2,564)* | *-* | *3,599* |
| **Total special accounts 2023­24 Budget estimate** |  | **101,556** | **11,495** | **(8,980)** | **(815)** | **103,256** |
| *Total special accounts*  *2022­23 actual* |  | *95,534* | *10,961* | *(4,939)* | *-* | *101,556* |

(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.

### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 184,085 | 226,293 | 217,489 | 221,305 | 221,351 |
| Suppliers | 110,499 | 131,989 | 114,280 | 106,905 | 90,541 |
| Grants | 350 | - | - | - | - |
| Depreciation and amortisation (a) | 14,383 | 10,387 | 15,263 | 19,203 | 17,375 |
| Write down and impairment of  assets | 15,494 | - | - | - | - |
| **Total expenses** | **324,811** | **368,669** | **347,032** | **347,413** | **329,267** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 4,012 | 4,693 | 3,822 | 3,822 | 3,822 |
| Other | 2,172 | 2,169 | 2,173 | 2,172 | 2,172 |
| **Total own-source revenue** | **6,184** | **6,862** | **5,995** | **5,994** | **5,994** |
| **Gains** |  |  |  |  |  |
| Other gains | 1,546 | - | - | - | - |
| **Total gains** | **1,546** | **-** | - | - | - |
| **Total own-source income** | **7,730** | **6,862** | **5,995** | **5,994** | **5,994** |
| **Net (cost of)/contribution by**  **services** | **(317,081)** | **(361,807)** | **(341,037)** | **(341,419)** | **(323,273)** |
| Revenue from Government | 294,605 | 351,420 | 325,774 | 322,216 | 305,898 |
| **Surplus/(deficit) attributable to the**  **Australian Government** | **(22,476)** | **(10,387)** | **(15,263)** | **(19,203)** | **(17,375)** |
| **Total other comprehensive income** | **(22,476)** | **(10,387)** | **(15,263)** | **(19,203)** | **(17,375)** |
| **Total comprehensive income/(loss)**  **attributable to the Australian**  **Government** | **(22,476)** | **(10,387)** | **(15,263)** | **(19,203)** | **(17,375)** |

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** | | |  |  |  |
|  | 2022­23 Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **Total comprehensive**  **income/(loss) - as per statement**  **of Comprehensive Income** | **(22,476)** | **(10,387)** | **(15,263)** | **(19,203)** | **(17,375)** |
| plus: depreciation/amortisation of  assets funded through  appropriations (departmental  capital budget funding  and/or equity injections) (a) | 14,383 | 10,387 | 15,263 | 19,203 | 17,375 |
| **Net Cash Operating Surplus/**  **(Deficit)** | **(8,093)** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. 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, please refer to Table 3.6 Departmental Capital Budget Statement.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 930 | 930 | 930 | 930 | 930 |
| Trade and other receivables | 171,642 | 159,519 | 159,778 | 160,698 | 154,266 |
| ***Total financial assets*** | ***172,572*** | ***160,449*** | ***160,708*** | ***161,628*** | ***155,196*** |
| **Non-financial assets** |  |  |  |  |  |
| Intangibles | 39,548 | 77,374 | 114,755 | 146,775 | 149,715 |
| Other non-financial assets | 420 | 420 | 420 | 420 | 420 |
| ***Total non-financial assets*** | ***39,968*** | ***77,794*** | ***115,175*** | ***147,195*** | ***150,135*** |
| **Total assets** | **212,540** | **238,243** | **275,883** | **308,823** | **305,331** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 30,639 | 30,642 | 30,642 | 30,642 | 30,642 |
| Other payables | 7,478 | 6,442 | 7,020 | 7,905 | 1,441 |
| ***Total payables*** | ***38,117*** | ***37,084*** | ***37,662*** | ***38,547*** | ***32,083*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 57,269 | 58,275 | 58,319 | 58,354 | 58,386 |
| ***Total provisions*** | ***57,269*** | ***58,275*** | ***58,319*** | ***58,354*** | ***58,386*** |
| **Total liabilities** | **95,386** | **95,359** | **95,981** | **96,901** | **90,469** |
| **Net assets** | **117,154** | **142,884** | **179,902** | **211,922** | **214,862** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 378,037 | 414,389 | 466,670 | 517,893 | 538,208 |
| Retained surplus  (accumulated deficit) | (260,883) | (271,505) | (286,768) | (305,971) | (323,346) |
| ***Total parent entity interest*** | ***117,154*** | ***142,884*** | ***179,902*** | ***211,922*** | ***214,862*** |
| **Total equity** | **117,154** | **142,884** | **179,902** | **211,922** | **214,862** |

Prepared on Australian Accounting Standards basis

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

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2023­24)

|  |  |  |  |
| --- | --- | --- | --- |
|  | Retained earnings  $'000 | Contributed equity/ capital  $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |
| Balance carried forward from previous period | (260,883) | 378,037 | 117,154 |
| ***Adjusted opening balance*** | ***(260,883)*** | ***378,037*** | ***117,154*** |
| **Comprehensive income** |  |  |  |
| Surplus/(deficit) for the period | (10,387) | - | (10,387) |
| ***Total comprehensive income*** | ***(10,387)*** | ***-*** | ***(10,387)*** |
| of which: |  |  |  |
| Attributable to the Australian Government | (10,387) | - | (10,387) |
| **Transactions with owners** |  |  |  |
| ***Distributions to owners*** |  |  |  |
| Returns of capital: | (235) | - | (235) |
| ***Contributions by owners*** |  |  |  |
| Equity injection - Appropriation | - | 22,377 | 22,377 |
| Departmental Capital Budget (DCB) | - | 13,975 | 13,975 |
| ***Subtotal transactions with owners*** | ***(235)*** | ***36,352*** | ***36,117*** |
| **Estimated closing balance as at 30 June 2024** | **(271,505)** | **414,389** | **142,884** |
| **Closing balance attributable to the Australian**  **Government** | **(271,505)** | **414,389** | **142,884** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 297,081 | 360,648 | 325,515 | 321,296 | 312,330 |
| Sale of goods and rendering of  services | 9,491 | 4,693 | 3,822 | 3,822 | 3,822 |
| Net GST received | 11,127 | 12,920 | 11,127 | 10,398 | 8,810 |
| ***Total cash received*** | ***317,699*** | ***378,261*** | ***340,464*** | ***335,516*** | ***324,962*** |
| **Cash used** |  |  |  |  |  |
| Employees | 188,644 | 226,322 | 216,867 | 220,385 | 227,783 |
| Suppliers | 119,705 | 138,047 | 119,412 | 111,309 | 93,357 |
| Grants | 350 | - | - | - | - |
| s74 External Revenue  transferred to the OPA | 9,394 | 4,693 | 3,822 | 3,822 | 3,822 |
| ***Total cash used*** | ***318,093*** | ***369,062*** | ***340,101*** | ***335,516*** | ***324,962*** |
| **Net cash from/(used by)**  **operating activities** | **(394)** | **9,199** | **363** | **-** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant,  equipment and intangibles | 10,040 | 48,213 | 52,644 | 51,223 | 20,315 |
| ***Total cash used*** | ***10,040*** | ***48,213*** | ***52,644*** | ***51,223*** | ***20,315*** |
| **Net cash from/(used by)**  **investing activities** | **(10,040)** | **(48,213)** | **(52,644)** | **(51,223)** | **(20,315)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 10,051 | 39,014 | 52,281 | 51,223 | 20,315 |
| ***Total cash received*** | ***10,051*** | ***39,014*** | ***52,281*** | ***51,223*** | ***20,315*** |
| **Cash used** |  |  |  |  |  |
| Cash transferred due to  restructuring | 6,892 | - | - | - | - |
| ***Total cash used*** | ***6,892*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Net cash from/(used by)**  **financing activities** | **3,159** | **39,014** | **52,281** | **51,223** | **20,315** |
| **Net increase/(decrease) in cash**  **held** | **(7,275)** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at  the beginning of the reporting  period | 8,205 | 930 | 930 | 930 | 930 |
| **Cash and cash equivalents at**  **the end of the reporting period** | **930** | **930** | **930** | **930** | **930** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23  Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **NEW CAPITAL**  **APPROPRIATIONS** |  |  |  |  |  |
| Capital budget – *Act No.1* and  Bill 3 (DCB) | 9,962 | 13,975 | 18,720 | 19,037 | 20,315 |
| Equity injections – *Act No. 2*  and Bill 4 | 7,393 | 22,377 | 33,561 | 32,186 | - |
| **Total new capital**  **appropriations** | **17,355** | **36,352** | **52,281** | **51,223** | **20,315** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial*  *assets* | *17,355* | *36,352* | *52,281* | *51,223* | *20,315* |
| ***Total Items*** | ***17,355*** | ***36,352*** | ***52,281*** | ***51,223*** | ***20,315*** |
| **PURCHASE OF NON-**  **FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital  appropriations (a) | 3,106 | 28,502 | 33,924 | 32,186 | - |
| Funded by capital  appropriations – DCB (b) | 6,945 | 19,711 | 18,720 | 19,037 | 20,315 |
| **TOTAL** | **10,051** | **48,213** | **52,644** | **51,223** | **20,315** |
| **RECONCILIATION OF CASH**  **USED TO ACQUIRE ASSETS**  **TO ASSET MOVEMENT**  **TABLE** |  |  |  |  |  |
| Total purchases | 10,051 | 48,213 | 52,644 | 51,223 | 20,315 |
| **Total cash used to acquire**  **assets** | **10,051** | **48,213** | **52,644** | **51,223** | **20,315** |

Prepared on Australian Accounting Standards basis.

1. Includes current Appropriation Bill (No. 4), current *Appropriation Act (No. 2) 2023-24*, and prior year Appropriation Act (No. 2/4/6*;* inclusive of Supply Act arrangements).
2. Includes purchases from current and previous years’ Departmental Capital Budgets.

Table 3.7: Statement of departmental asset movements (Budget year 2023­24)

|  |  |  |
| --- | --- | --- |
|  | Computer | Total |
|  | software |  |
|  | and |  |
|  | Intangibles |  |
|  | $'000 | $'000 |
| **As at 1 July 2023** |  |  |
| Gross book value | 131,313 | 131,313 |
| Accumulated depreciation/amortisation and impairment | (91,765) | (91,765) |
| **Opening net book balance** | **39,548** | **39,548** |
| **CAPITAL ASSET ADDITIONS** |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |
| By purchase - appropriation equity (a) | 28,502 | 28,502 |
| By purchase - appropriation ordinary annual services (b) | 19,711 | 19,711 |
| **Total additions** | **48,213** | **48,213** |
| **Other movements** |  |  |
| Depreciation/amortisation expense | (10,387) | (10,387) |
| **Total other movements** | **(10,387)** | **(10,387)** |
| **As at 30 June 2024** |  |  |
| Gross book value | 179,526 | 179,526 |
| Accumulated depreciation/amortisation and impairment | (102,152) | (102,152) |
| **Closing net book balance** | **77,374** | **77,374** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections provided through *Appropriation Act (No. 2)* *2023-2024* and Appropriation Bill (No. 4) 2023-2024.
2. "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act* *(No. 1)* 2023-2024 and Appropriation Bill (No. 3) 2023-2024 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23  Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **EXPENSES** |  |  |  |  |  |
| Grants | 37,942,186 | 40,525,040 | 42,132,534 | 43,523,047 | 44,737,837 |
| Personal benefits | 11,070,724 | 13,249,093 | 14,039,729 | 14,751,063 | 15,569,324 |
| Suppliers | 234,604 | 209,216 | 178,159 | 165,209 | 178,802 |
| Subsidies | 100,808 | 176,074 | 98,183 | 97,620 | 97,760 |
| Interest | 182,000 | 219,495 | 206,206 | 192,481 | 178,421 |
| Employee benefits | 170 | - | - | - | - |
| Finance Cost | 321,214 | 882,096 | 975,592 | 1,042,264 | 1,094,522 |
| Depreciation and amortisation | 97 | 92 | 92 | 92 | 92 |
| Fair Value Losses | 1,124,509 | 2,210,382 | 1,047,082 | 1,105,323 | 1,146,563 |
| **Total expenses administered  on behalf of Government** | **50,976,312** | **57,471,488** | **58,677,577** | **60,877,099** | **63,003,321** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 6,417 | 9,435 | 10,378 | 10,861 | 11,347 |
| ***Total taxation revenue*** | ***6,417*** | ***9,435*** | ***10,378*** | ***10,861*** | ***11,347*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Sale of goods and services | 3,688 | 4,760 | 5,070 | 5,280 | 5,540 |
| Interest | 1,664,353 | 2,052,304 | 2,010,304 | 2,076,432 | 2,148,283 |
| Other revenue | 64,359 | 98,685 | 101,000 | 103,147 | 105,401 |
| ***Total non-taxation revenue*** | ***1,732,400*** | ***2,155,749*** | ***2,116,374*** | ***2,184,859*** | ***2,259,224*** |
| **Total own-source revenue**  **administered on behalf of**  **Government** | **1,738,817** | **2,165,184** | **2,126,752** | **2,195,720** | **2,270,571** |
| **Total own-sourced**  **income administered on**  **behalf of Government** | **1,738,817** | **2,165,184** | **2,126,752** | **2,195,720** | **2,270,571** |
| **Net (cost of)/ contribution**  **by services** | **(49,237,495)** | **(55,306,304)** | **(56,550,825)** | **(58,681,379)** | **(60,732,750)** |
| **Surplus/(deficit) before**  **income tax** | **(49,237,495)** | **(55,306,304)** | **(56,550,825)** | **(58,681,379)** | **(60,732,750)** |
| **Surplus/(deficit) after**  **income tax** | **(49,237,495)** | **(55,306,304)** | **(56,550,825)** | **(58,681,379)** | **(60,732,750)** |
| **Total comprehensive**  **Income (loss) attributable**  **to the Australian**  **Government** | **(49,237,495)** | **(55,306,304)** | **(56,550,825)** | **(58,681,379)** | **(60,732,750)** |
| **OTHER COMPREHENSIVE**  **INCOME** |  |  |  |  |  |
| Changes in asset revaluation  surplus | 642,752 | - | - | - | - |
| **Total other comprehensive**  **income** | **642,752** | **-** | **-** | **-** | **-** |
| **Total comprehensive  income/(loss) attributable  to the Australian  Government** | **(48,594,743)** | **(55,306,304)** | **(56,550,825)** | **(58,681,379)** | **(60,732,750)** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23  Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash  equivalents | 101,923 | 103,623 | 105,168 | 107,345 | 109,554 |
| Trade and other  receivables | 47,429,088 | 47,779,686 | 49,368,539 | 51,056,772 | 52,818,398 |
| Other investments | 3,563,936 | 3,563,936 | 3,563,936 | 3,563,936 | 3,563,936 |
| ***Total financial assets*** | ***51,094,947*** | ***51,447,245*** | ***53,037,643*** | ***54,728,053*** | ***56,491,888*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 736 | 724 | 712 | 700 | 688 |
| ***Total non-financial assets*** | ***736*** | ***724*** | ***712*** | ***700*** | ***688*** |
| **Total assets administered**  **on behalf of Government** | **51,095,683** | **51,447,969** | **53,038,355** | **54,728,753** | **56,492,576** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 62,756 | 54,569 | 54,569 | 54,569 | 54,569 |
| Personal benefits | 153,516 | 176,174 | 218,132 | 61,596 | 32,149 |
| Grants | 8,854 | 8,854 | 8,854 | 8,854 | 8,854 |
| Other payables | 1,952 | 1,952 | 1,952 | 1,952 | 1,952 |
| ***Total payables*** | ***227,078*** | ***241,549*** | ***283,507*** | ***126,971*** | ***97,524*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 796 | 796 | 796 | 796 | 796 |
| ***Total interest bearing***  ***liabilities*** | ***796*** | ***796*** | ***796*** | ***796*** | ***796*** |
| **Provisions** |  |  |  |  |  |
| Personal benefit  provisions | 591,662 | 717,720 | 780,135 | 819,769 | 868,360 |
| Grants provisions | 5,106,500 | 4,874,648 | 4,631,327 | 4,374,522 | 4,105,753 |
| ***Total provisions*** | ***5,698,162*** | ***5,592,368*** | ***5,411,462*** | ***5,194,291*** | ***4,974,113*** |
| **Total liabilities**  **administered on behalf of**  **Government** | **5,926,036** | **5,834,713** | **5,695,765** | **5,322,058** | **5,072,433** |
| **Net assets/(liabilities)** | **45,169,647** | **45,613,256** | **47,342,590** | **49,406,695** | **51,420,143** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23  Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Net GST received | 1,749,825 | 1,788,246 | 1,840,362 | 1,897,101 | 1,954,630 |
| Taxes | 6,416 | 9,435 | 10,378 | 10,861 | 11,347 |
| Other | 110,317 | 32,394 | 32,850 | 33,173 | 33,433 |
| ***Total cash received*** | ***1,866,558*** | ***1,830,075*** | ***1,883,590*** | ***1,941,135*** | ***1,999,410*** |
| **Cash used** |  |  |  |  |  |
| Grants | 40,030,500 | 42,785,037 | 44,441,028 | 45,888,144 | 47,158,633 |
| Subsidies paid | 88,644 | 176,074 | 98,183 | 97,620 | 97,760 |
| Personal benefits | 10,925,374 | 13,117,522 | 13,936,884 | 14,874,381 | 15,557,628 |
| Suppliers | 200,505 | 209,216 | 178,159 | 165,209 | 178,802 |
| Interest payments on lease  liability | - | 25 | 25 | 25 | 25 |
| ***Total cash used*** | ***51,245,023*** | ***56,287,874*** | ***58,654,279*** | ***61,025,379*** | ***62,992,848*** |
| **Net cash from/(used by)**  **operating activities** | **(49,378,465)** | **(54,457,799)** | **(56,770,689)** | **(59,084,244)** | **(60,993,438)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Repayments of advances  and loans | 7,722,709 | 5,968,264 | 6,323,397 | 6,656,138 | 6,930,264 |
| ***Total cash received*** | ***7,722,709*** | ***5,968,264*** | ***6,323,397*** | ***6,656,138*** | ***6,930,264*** |
| **Cash used** |  |  |  |  |  |
| Advances and loans made | 6,734,507 | 7,281,322 | 7,849,872 | 8,333,856 | 8,699,736 |
| ***Total cash used*** | ***6,734,507*** | ***7,281,322*** | ***7,849,872*** | ***8,333,856*** | ***8,699,736*** |
| **Net cash from/(used by)**  **investing activities** | **988,202** | **(1,313,058)** | **(1,526,475)** | **(1,677,718)** | **(1,769,472)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23  Actual  $'000 | 2023­24  Revised  budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27  Forward estimate  $'000 |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **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 increase/ (decrease)***  ***in cash held*** | ***(48,390,263)*** | ***(55,770,937)*** | ***(58,297,244)*** | ***(60,762,042)*** | ***(62,762,990)*** |
| Cash and cash  equivalents at beginning  of reporting period | 103,466 | 101,923 | 103,623 | 105,168 | 107,345 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 58,266,003 | 61,966,993 | 64,855,854 | 67,660,951 | 69,953,437 |
| *Total cash from Official*  *Public Account* | *58,266,003* | *61,966,993* | *64,855,854* | *67,660,951* | *69,953,437* |
| Cash to Official Public  Account for: |  |  |  |  |  |
| - Appropriations | (9,877,283) | (6,194,356) | (6,557,065) | (6,896,732) | (7,188,238) |
| *Total cash to Official Public*  *Account* | *(9,877,283)* | *(6,194,356)* | *(6,557,065)* | *(6,896,732)* | *(7,188,238)* |
| **Cash and cash**  **equivalents at end of**  **reporting period** | **101,923** | **103,623** | **105,168** | **107,345** | **109,554** |

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of 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 (2023­24 Budget year)**

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

epartment o

Tertiary Education Quality and Standards Agency

Entity Additional Estimates Statements

Tertiary Education Quality and Standards Agency

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# Tertiary Education Quality and Standards Agency

## **Section 1****: Entity overview and resources**

### 1.1 Strategic direction statement

TEQSA is Australia’s independent regulatory and quality assurance agency for higher education. Established under the Tertiary Education Quality and Standards Agency Act 2011, it protects and enhances the integrity, quality and reputation of Australian higher education, ensuring the quality of teaching and learning outcomes that benefit students and the wider Australian economy.

TEQSA’s regulatory work includes assessing providers for registration and re-registration, as well as accrediting courses for those providers who do not have self-accrediting authority. Cyclic re-registration and re-accreditation assessments focus on assurance that providers are compliant with the Higher Education Standards Framework. TEQSA also reviews concerns about providers’ non-compliance.

To ensure its regulatory work is proportionate and targeted to risks, TEQSA is reviewing its approach to assessing and responding to regulatory risks. This maturation of TEQSA’s risk-based approach, underpins process improvements and development of risk-tiered requirements for providers in regulatory assessments.

The operating environment for Australian higher education providers is dynamic and challenging. Key trends such as changes in international student markets, cybersecurity risks, foreign interference and the imperative to maintain academic integrity, pose risks to providers, students and the reputation of the sector. TEQSA has a strong presence in informing the sector about threats to academic integrity, including from artificial intelligence. It is leading work in Australia and internationally to develop effective responses to these risks across the sector. Over coming years, TEQSA will focus on maturing its approach and operations to manage other key risks that affect providers. This will encompass developing capability and focus on data-driven risk analysis, guidance to the sector, development of regulatory expectations for key sector risks and enhanced compliance activities of providers’ responses. Some of this work will involve cross-agency collaboration with other regulators, and alignment with whole-of-government initiatives.

The strategic focus on maturing TEQSA’s risk-based approach to routine assessment and compliance, as well as developing focus on sector risks, will be supported by system maturity and capability development. Effective engagement with stakeholders will be key to ensuring this work delivers desired outcomes, while supporting innovation and resilience in the higher education sector.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for TEQSA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023­24 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Table 1.1: TEQSA resource statement – Additional Estimates for 2023­24 as at February 2024

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual*  *available*  *appropriation*  *2022­23*  *$'000* | Estimate  as at  Budget  2023­24  $'000 | Proposed  Additional  Estimates  2023­24  $'000 | Total  estimate at  Additional  Estimates  2023­24  $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available | *12,580* | 10,601 | (1,000) | 9,601 |
| Departmental appropriation | *20,009* | 20,462 | 1,035 | 21,497 |
| s74 External Revenue (b) | *1,613* | 650 | - | 650 |
| Departmental capital budget (c) | *1,563* | 916 | - | 916 |
| *Total departmental annual appropriations* | *35,765* | *32,629* | *35* | *32,664* |
| ***Total departmental resourcing*** | ***35,765*** | **32,629** | **35** | **32,664** |
| **Administered** |  |  |  |  |
| Total administered special appropriations | *-* | 200 | *-* | - |
| **Total administered resourcing** | *-* | **200** | *-* | **-** |
| **Total resourcing for TEQSA** | ***35,765*** | **32,829** | **35** | **32,664** |
|  |  |  |  |  |
|  |  |  | **2022­23** | **2023­24** |
| **Average staffing level (number)** |  |  | *102* | 113 |

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.

1. *Appropriation Act (No. 1)* *2023-2024.* Actual available appropriation column reflects the closing unspent appropriation balance from the entity’s 2022-23 annual report and encompasses *Supply Act (No.1)* *2022–2023* and *Supply Act (No.3) 2022–2023*.
2. Estimated external revenue receipts under section 74 of the PGPA Act.
3. 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'.

**1.3 Entity measures**

Table 1.2 summarises new Government measures taken since the 2023­24 Budget.

Table 1.2: Entity 2023­24 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2023­24  $'000 | 2024­25  $'000 | 2025­26  $'000 | 2026­27  $'000 |
| **Payment measures** |  |  |  |  |  |
| Migration System Integrity (a) | 1.1 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | 1,035 | - | - | - |
| **Total** |  | **1,035** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | - | - | - | - |
| Departmental |  | 1,035 | - | - | - |
| **Total** |  | **1,035** | **-** | **-** | **-** |

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.

1. The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the 2023-24 MYEFO under the Home Affairs portfolio.

**1.4 Additional estimates, resourcing and variations to outcome**

The following tables detail the changes to the resourcing for entity the Tertiary Education Quality and Standards Agency at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023­24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023­24 Budget

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2023­24  $'000 | 2024­25  $'000 | 2025­26  $'000 | | 2026­27  $'000 | |
| **Outcome 1** |  |  |  |  | |  | |
| **Departmental** |  |  |  |  | |  | |
| **Annual appropriations** |  |  |  |  | |  | |
| Migration System Integrity | 1.1 | 1,035 | - | - | | - | |
| **Changes in Parameters** | 1.1 |  |  |  | |  | |
| (net increase) |  | **-** | 32 | 79 | | 83 | |
| **Net impact on appropriations for**  **Outcome 1 (departmental)** | | **1,035** | **32** | **79** | **83** | |
| **Total net impact on appropriations**  **for Outcome 1** | | **1,035** | **32** | ***79*** | ***83*** | |

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

**1.5** **Breakdown of Additional Estimates by Appropriation Bill**

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

Table 1.4: Appropriation Bill (No. 3) 2023­24

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2022­23*  *Available*  *$'000* | 2023­24  Budget  $'000 | 2023­24  Revised  $'000 | Additional Estimates  $'000 | Reduced Estimates  $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1:** 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. | 21,572 | 21,378 | 22,413 | 1,035 | - |
| **Total departmental** | **21,572** | **21,378** | **22,413** | **1,035** | - |
| **Total administered and departmental** | **21,572** | **21,378** | **22,413** | **1,035** | **-** |

## **Section 2: Revisions to outcomes and planned performance**

### 2.0 Changes to outcome and program structures

There have been no changes to outcome and program structures since the   
2023­24 Education Portfolio Budget Statements.

### 2.1 Budgeted expenses and performance for Outcome 1

#### Linked programs

There have been no changes to linked programs for Outcome 1 since the 2023­24 Portfolio Budget Statements.

**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: 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.** | | | | | |
|  | 2022­23 Actual expenses  $'000 | 2023­24  Revised estimated expenses  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 |
| **Program 1.1: Regulatory and Quality Assurance** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 21,318 | 22,248 | 20,192 | 20,476 | 20,839 |
| s74 External Revenue (a) | 605 | 650 | 650 | 650 | 650 |
| Expenses not requiring  appropriation in the Budget  year (b) | 1,523 | 1,694 | 1,266 | 1,201 | 1,121 |
| **Departmental total** | **23,446** | **24,592** | **22,108** | **22,327** | **22,610** |
| **Total expenses for program 1.1** | **23,446** | **24,592** | **22,108** | **22,327** | **22,610** |
|  |  |  |  |  |  |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 21,318 | 22,248 | 20,192 | 20,476 | 20,839 |
| s74 External Revenue (a) | 605 | 650 | 650 | 650 | 650 |
| Expenses not requiring  appropriation in the Budget  year (b) | 1,523 | 1,694 | 1,266 | 1,201 | 1,121 |
| **Departmental total** | 23,446 | 24,592 | 22,108 | 22,327 | 22,610 |
| **Total expenses for Outcome 1** | **23,446** | **24,592** | **22,108** | **22,327** | **22,610** |
|  |  |  |  |  |  |
|  | 2022­23 | 2023­24 |  |  |  |
| **Average staffing level (number)** | 102 | 113 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

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

##### **Table 2.1.3: Performance measure for Outcome 1**

There have been no changes to performance criteria for Outcome 1 since the 2023­24 Budget. Refer to the 2023­24 Education Portfolio Budget Statements for current performance measure.

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 TEQSA.

Table 3.1: Estimates of special account flows and balances

TEQSA has no special accounts, therefore Table 3.1 is not presented.

### 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.

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

#### 3.2.2 Budgeted financial statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 12,610 | 15,373 | 14,200 | 14,785 | 15,327 |
| Suppliers | 9,256 | 7,451 | 6,586 | 6,303 | 6,142 |
| Depreciation and amortisation (a) | 1,476 | 1,641 | 1,211 | 1,146 | 1,066 |
| Finance costs | 85 | 127 | 111 | 93 | 75 |
| Write-down and impairment of assets | 10 | - | - | - | - |
| Losses from asset sales | 9 | - | - | - | - |
| **Total expenses** | **23,446** | **24,592** | **22,108** | **22,327** | **22,610** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Revenue from contracts with  customers | 605 | 650 | 650 | 650 | 650 |
| Rental income | - | 167 | - | - | - |
| Other income | - | 4 | - | - | - |
| **Total own-source revenue** | **605** | **821** | **650** | **650** | **650** |
| **Gains** |  |  |  |  |  |
| Sale of assets | 1 | - | - | - | - |
| Resources received free of charge | 46 | 53 | 55 | 55 | 55 |
| **Total gains** | **47** | **53** | **55** | **55** | **55** |
| **Total own-source income** | **652** | **874** | **705** | **705** | **705** |
| **Net (cost of)/contribution by**  **services** | **(22,794)** | **(23,718)** | **(21,403)** | **(21,622)** | **(21,905)** |
| Revenue from Government | 20,009 | 21,497 | 20,859 | 21,192 | 21,607 |
| **Surplus/(deficit) attributable to the**  **Australian Government** | **(2,785)** | **(2,221)** | **(544)** | **(430)** | **(298)** |
| **Total comprehensive income/(loss)**  **attributable to the Australian**  **Government** | **(2,785)** | **(2,221)** | **(544)** | **(430)** | **(298)** |

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised budget  $'000 | 2024­25 Forward estimate  $'000 | | 2025­26 Forward estimate  $'000 | | 2026­27 Forward estimate  $'000 | |
| **Total comprehensive income/(loss)**  **as per statement of**  **Comprehensive Income** | **(2,785)** | **(2,221)** | **(544)** | | **(430)** | | **(298)** | |
| plus: depreciation/amortisation of assets  funded through appropriations  (departmental capital budget funding  and/or equity injections) (a) | 1,013 | 1,086 | 697 | | 632 | | 552 | |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 463 | 556 | 514 | | 514 | | 514 | |
| less: lease principal repayments (b) | 587 | 621 | 667 | | 716 | | 768 | |
| **Net Cash Operating Surplus/ (Deficit)** | **(1,896)** | **(1,200)** | **-** | **-** | | **-** | |

Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 563 | 563 | 563 | 563 | 563 |
| Trade and other receivables | 10,464 | 8,240 | 7,967 | 7,967 | 7,967 |
| ***Total financial assets*** | ***11,027*** | ***8,803*** | ***8,530*** | ***8,530*** | ***8,530*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 6,206 | 5,336 | 4,526 | 3,675 | 2,917 |
| Property, plant and equipment | 849 | 953 | 1,186 | 1,435 | 1,333 |
| Intangibles | 1,214 | 1,255 | 1,505 | 1,858 | 2,560 |
| Other non-financial assets | 342 | 343 | 343 | 343 | 343 |
| ***Total non-financial assets*** | ***8,611*** | ***7,887*** | ***7,560*** | ***7,311*** | ***7,153*** |
| **Total assets** | **19,638** | **16,690** | **16,090** | **15,841** | **15,683** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 829 | 807 | 534 | 534 | 534 |
| Other payables | 317 | 5 | 5 | 5 | 5 |
| ***Total payables*** | ***1,146*** | ***812*** | ***539*** | ***539*** | ***539*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 5,416 | 4,795 | 4,128 | 3,412 | 2,644 |
| ***Total interest bearing liabilities*** | ***5,416*** | ***4,795*** | ***4,128*** | ***3,412*** | ***2,644*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 2,348 | 1,658 | 1,658 | 1,658 | 1,658 |
| ***Total provisions*** | **2,348** | **1,658** | **1,658** | **1,658** | **1,658** |
| **Total liabilities** | **8,910** | **7,265** | **6,325** | **5,609** | **4,841** |
| **Net assets** | **10,728** | **9,425** | **9,765** | **10,232** | **10,842** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 16,415 | 17,331 | 18,215 | 19,112 | 20,020 |
| Reserves | 17 | 17 | 17 | 17 | 17 |
| Retained surplus (accumulated  deficit) | (5,704) | (7,923) | (8,467) | (8,897) | (9,195) |
| ***Total parent entity interest*** | **10,728** | **9,425** | **9,765** | **10,232** | **10,842** |
| **Total equity** | **10,728** | **9,425** | **9,765** | **10,232** | **10,842** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2023­24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained  earnings  $'000 | Asset  revaluation  reserve  $'000 | Other reserves  $'000 | Contributed  equity/  capital  $'000 | Total  equity  $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |  |
| Balance carried forward from  previous period | (5,704) | 17 | - | 16,415 | 10,728 |
| ***Adjusted opening balance*** | ***(5,704)*** | ***17*** | ***-*** | ***16,415*** | ***10,728*** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus/(deficit) for the period | (2,221) | - | - | - | (2,221) |
| ***Total comprehensive income*** | **(2,221)** | **-** | ***-*** | **-** | **(2,221)** |
| ***Contributions by owners*** |  |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | - | 916 | 916 |
| ***Sub-total transactions with***  ***owners*** | ***-*** | ***-*** | ***-*** | ***916*** | ***916*** |
| **Estimated closing balance as at**  **30 June 2024** | **(7,925)** | **17** | **-** | **17,331** | **9,425** |
| **Closing balance attributable to**  **the Australian Government** | **(7,925)** | **17** | **-** | **17,331** | **9,425** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 22,870 | 23,720 | 21,132 | 21,192 | 21,607 |
| Net GST received | 1,243 | 584 | 637 | 656 | 630 |
| Other | 621 | 817 | 650 | 650 | 650 |
| ***Total cash received*** | **24,734** | **25,121** | **22,419** | **22,498** | **22,887** |
| **Cash used** |  |  |  |  |  |
| Employees | 11,960 | 15,373 | 14,200 | 14,785 | 15,327 |
| Suppliers | 10,547 | 9,004 | 7,441 | 6,904 | 6,717 |
| Net GST paid | 85 | - | - | - | - |
| Interest payments on lease liability | 3 | 127 | 111 | 93 | 75 |
| s74 External Revenue  transferred to the OPA | 1,613 | - | - | - | - |
| ***Total cash used*** | **24,208** | **24,504** | **21,752** | **21,782** | **22,119** |
| **Net cash from/(used by)**  **operating activities** | **526** | **617** | **667** | **716** | **768** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,  plant and equipment | 2 | 4 | - | - | - |
| ***Total cash received*** | **2** | **4** | ***-*** | ***-*** | ***-*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and  equipment and intangibles | 3,609 | 916 | 884 | 897 | 908 |
| ***Total cash used*** | ***3,609*** | ***916*** | ***884*** | ***897*** | ***908*** |
| **Net cash from/(used by)**  **investing activities** | **(3,607)** | **(912)** | **(884)** | **(897)** | **(908)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 3,658 | 916 | 884 | 897 | 908 |
| ***Total cash received*** | ***3,658*** | ***916*** | ***884*** | ***897*** | ***908*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 587 | 621 | 667 | 716 | 768 |
| ***Total cash used*** | ***587*** | ***621*** | ***667*** | ***716*** | ***768*** |
| **Net cash from/(used by)**  **financing activities** | **3,071** | **295** | **217** | **181** | **140** |
| **Net increase/(decrease) in cash**  **held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the  beginning of the reporting period | 563 | 563 | 563 | 563 | 563 |
| **Cash and cash equivalents at**  **the end of the reporting period** | **563** | **563** | **563** | **563** | **563** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget – *Act No. 1* and Bill 3 (DCB) | 1,563 | 916 | 884 | 897 | 908 |
| **Total new capital appropriations** | **1,563** | **916** | **884** | **897** | **908** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *1,563* | *916* | *884* | *897* | *908* |
| ***Total items*** | ***1,563*** | ***916*** | ***884*** | ***897*** | ***908*** |
| **PURCHASE OF NON-FINANCIAL**  **ASSETS** |  |  |  |  |  |
| Funded by capital appropriations -  DCB (a) | 1,563 | 916 | 884 | 897 | 908 |
| **TOTAL** | **1,563** | **916** | **884** | **897** | **908** |
| **RECONCILIATION OF CASH USED**  **TO ACQUIRE ASSETS TO ASSET**  **MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 1,563 | 916 | 884 | 897 | 908 |
| **Total cash used to acquire assets** | **1,563** | **916** | **884** | **897** | **908** |

Prepared on Australian Accounting Standards basis.

1. Includes proposed Appropriation Bill (No. 4), current *Appropriation Act (No. 2) 2023-24*, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).

Table 3.7: Statement of departmental asset movements (Budget year 2023­24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings  $'000 | Other property, plant and equipment  $'000 | Computer software and intangibles  $'000 | Total  $'000 |
| **As at 1 July 2023** |  |  |  |  |
| Gross book value | 2,472 | 1,276 | 5,558 | 9,306 |
| Gross book value - ROU assets | 4,453 | - | - | 4,453 |
| Accumulated depreciation/  amortisation and impairment | (256) | (427) | (4,344) | (5,027) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (463) | - | - | (463) |
| **Opening net book balance** | **6,206** | **849** | **1,214** | **8,269** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new**  **or replacement assets** |  |  |  |  |
| By purchase - appropriation equity (a) | 100 | 221 | 595 | 916 |
| **Total additions** | **100** | **221** | **595** | **916** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (454) | (117) | (555) | (1,126) |
| Depreciation/amortisation on  ROU assets | (515) |  |  | (515) |
| **Total other movements** | **(969)** | **(117)** | **(555)** | **(1,641)** |
| **As at 30 June 2024** |  |  |  |  |
| Gross book value | 2,572 | 1,497 | 6,153 | 10,222 |
| Gross book value - ROU assets | 4,453 | - | - | 4,453 |
| Accumulated depreciation/  amortisation and impairment | (710) | (544) | (4,899) | (6,153) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (978) | - | - | (978) |
| **Closing net book balance** | **5,337** | **953** | **1,254** | **7,544** |

Prepared on Australian Accounting Standards basis.

|  |
| --- |
| 1. “Appropriation ordinary annual services” refers to funding provided through *Annual Appropriation Act (No. 1) 2023­24, Supply Act (No.1) 2023­24, Supply Act (No.3) 2023­24* and Appropriation Bill (No. 3) 2023­24 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 |
| **EXPENSES ADMINISTERED ON**  **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Write-down and impairment of assets | 5 | - | - | - | - |
| **Total expenses administered**  **on behalf of Government** | **5** | - | - | - | - |
| **LESS:** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Fees and charges | 3,005 | 14,937 | 14,505 | 14,147 | 14,147 |
| ***Total non-taxation revenue*** | ***3,005*** | ***14,937*** | ***14,505*** | ***14,147*** | ***14,147*** |
| **Total own-source revenue**  **administered on behalf of**  **Government** | **3,005** | **14,937** | **14,505** | **14,147** | **14,147** |
| **Total own-source income**  **administered on behalf of**  **Government** | **3,005** | **14,937** | **14,505** | **14,147** | **14,147** |
| **Net cost of/(contribution by) services** | **(3,000)** | **(14,937)** | **(14,505)** | **(14,147)** | **(14,147)** |
| **Surplus/(deficit) before income tax** | **3,000** | **14,937** | **14,505** | **14,147** | **14,147** |
| **Surplus/(deficit) after income tax** | **3,000** | **14,937** | **14,505** | **14,147** | **14,147** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Total comprehensive income (loss)**  **attributable to the Australian**  **Government** | **3,000** | **14,937** | **14,505** | **14,147** | **14,147** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 Actual  $'000 | 2023-24 Revised budget $'000 | 2024-25 Forward estimate $'000 | 2025-26 Forward estimate $'000 | 2026-27 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Trade and other receivables | 6 | 6 | 6 | 6 | 6 |
| ***Total financial assets*** | ***6*** | ***6*** | ***6*** | ***6*** | ***6*** |
| **Total assets administered on behalf of Government** | **6** | **6** | **6** | **6** | **6** |
| **Net assets/(liabilities)** | **6** | **6** | **6** | **6** | **6** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | 2022­23 Actual  $'000 | 2023­24  Revised budget  $'000 | 2024­25 Forward estimate  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 | | |
| **OPERATING ACTIVITIES** |  |  |  |  |  | | |
| **Cash received** |  |  |  |  |  | | |
| Fees | 3,002 | 15,137 | 14,705 | 14,347 | 14,347 | | |
| ***Total cash received*** | **3,002** | **15,137** | **14,705** | **14,347** | **14,347** | | |
| **Cash used** |  |  |  |  |  | | |
| Refunds to higher education  providers | 8 | 200 | 200 | 200 | 200 | | |
| ***Total cash used*** | ***8*** | ***200*** | ***200*** | ***200*** | ***200*** | | |
| **Net cash from/(used by)**  **operating activities** | **2,994** | **14,937** | **14,505** | **14,147** | **14,147** | | |
| **Cash from Official Public Account** |  |  |  |  |  | |
| Appropriations | 8 | 200 | 200 | 200 | 200 | |
| *Total cash from Official  Public Account* | *8* | *200* | *200* | *200* | *200* |
| **Cash to Official Public Account for**: |  |  |  |  |  | |
| Appropriations | (3,002) | (15,137) | (14,705) | (14,347) | (14,347) | |
| *Total cash to Official  Public Account* | *(3,002)* | *(15,137)* | *(14,705)* | *(14,347)* | *(14,347)* | |
| **Cash and cash equivalents at  end of reporting period** | **-** | **-** | **-** | **-** | **-** | |

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

TEQSA has no budgeted administered capital budget, therefore Table 3.11 is not presented.

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

TEQSA has no budgeted administered asset movements, therefore Table 3.12 is not presented.

# Portfolio Glossary and Acronyms

| 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. |
| 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. |

| Term | Meaning |
| --- | --- |
| 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 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. |
| 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, 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. |
| Public Governance, Performance and Accountability Act 2013 | The Public Governance, Performance and Accountability Act 2013 (PGPA Act) replaced the Financial Management and Accountability (FMA) Act 1997 and the Commonwealth Authorities and Companies (CAC) Act 1997 as of 1 July 2014. |
| 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 (CFR) 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 |
| ACCC | Australian Competition and Consumer Commission |
| 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 |
| AO | Officer of the Order of Australia |
| AMSI | Australian Mathematical Sciences Institute |
| ARC | Australian Research Council |
| CCCF | Community Child Care Fund |
| CCS | Child Care Subsidy |
| COPE | Commonwealth own-purpose expense |
| CRF | Consolidated Revenue Fund |
| DCB | Departmental Capital Budget |
| DLSF | Digital Literacy Skills Framework |
| ECEC | Early Childhood Education and Care |
| ELLA | Early Learning Languages Australia |
| ELLIC | English Language Learning for Indigenous Children |
| ERA | Excellence in Research for Australia |
| ESOS Act | *Education Services for Overseas Students Act 2000* |
| GST | Goods and Services Tax |
| HELP | Higher Education Loan Program |
| HESA | Higher Education Support Act |
| HESF | Higher Education Standards Framework |
| 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 |
| NSC | National Skills Commission |
| NUHEP | Non-University Higher Education Provider |
| OPA | Official Public Account |
| PAES | Portfolio Additional Estimates Statements |
| PBS | Portfolio Budget Statements |
| PGPA Act | Public Governance, Performance and Accountability Act 2013 |
| PSM | Public Service Medal (Australia) |
| 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 |
| USI | Unique Student Identifier |
| VET | Vocational Education and Training |