

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2023-24

EDUCATION PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023-24

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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.

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

Yours sincerely

Jason Clare


Anne Aly

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nfp	not for publication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.

A copy of this document can be located on the Australian Government Budget website at: www.budget.gov.au.

**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.
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary

Explains key terms relevant to the Portfolio.

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Portfolio Overview

Education Portfolio overview

This document provides information about the changes within the Education Portfolio since the publication of the 2023-24 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

<p>The Hon Jason Clare MP Minister for Education</p>	<p>The Hon Dr Anne Aly MP Minister for Early Childhood Education and Minister for Youth</p>	<p>Senator The Hon Anthony Chisholm Assistant Minister for Education</p>
<p>Department of Education Tony Cook PSM — Secretary</p> <p>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.</p> <p>Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research.</p>		
<p>Australian Curriculum, Assessment and Reporting Authority Stephen Gniel — Acting Chief Executive Officer</p> <p>Outcome 1: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system.</p>		
<p>Australian Institute for Teaching and School Leadership Edmund Misson — Acting Chief Executive Officer</p> <p>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.</p>		
<p>Australian Research Council Dr Richard Johnson — Acting Chief Executive Officer</p> <p>Outcome 1: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.</p>		
<p>Tertiary Education Quality and Standards Agency Emeritus Professor Peter Coaldrake AO — Chief Commissioner</p> <p>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.</p>		
<p>Australian National University Distinguished Professor Genevieve Bell AO FAHA FTSE— Vice-Chancellor, President and Chief Executive Officer</p>		

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 2023-24 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 2023-24 as at February 2024

	<i>Actual available appropriation (a)</i>	Estimate as at Budget	Proposed Additional Estimates (a)	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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 2023-24 as at February 2024 (continued)

	<i>Actual available appropriation(a)</i>	Estimate as at Budget	Proposed Additional Estimates(a)	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	-	-	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
			2022-23	2023-24
Average staffing levels (number)			1,248	1,469
	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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.

- (a) Reflects withholding under section 51 of the *Public Governance, Performance and Accountability (PGPA) Act 2013* of Annual Appropriations Acts.
- (b) *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*.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) 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'.
- (e) *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*.
- (f) 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.
- (g) 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.
- (h) 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 2023-24 Budget. The table is split into receipt and payment measures, with the affected program identified.

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

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 2023-24 Measures since the Budget (continued)

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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.

- (a) 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.
- (b) 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 2023-24 Budget in Appropriation Bills No. 3 and No. 4.

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

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 2023-24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 2023-24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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,	44,523	14,866	19,192	19,007
(net decrease)	2.4, 2.5, 2.6	(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 2023-24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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) 2023-24

	2022-23 Available	2023-24 Budget	2023-24 Revised	Additional Estimates	Reduce Estimates(a)
	\$'000	\$'000	\$'000	\$'000	\$'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)

(a) Reflects withholding under section 51 of the PGPA Act of Annual Appropriations Acts.

(b) 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) 2023-24

	2022-23 Available	2023-24 Budget	2023-24 Revised	Additional Estimates	Reduced Estimates (a)
	\$'000	\$'000	\$'000	\$'000	\$'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)

(a) 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
<p>Programs</p> <ul style="list-style-type: none"> • Program 2.1 – Families and Communities • Program 3.1 – Disability and Carers
<p>Contribution to Outcome 1 made by linked programs</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
Department of the Treasury
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.4 Commonwealth-State Financial Relations
<p>Contribution to Outcome 1 made by linked program</p> <p>The linked program contributes to Outcome 1 by making National Partnership Payments to the states.</p>

National Indigenous Australians Agency
Programs <ul style="list-style-type: none">• Program 1.1 – Jobs, Land and the Economy• Program 1.2 – Children and Schooling
Contribution to Outcome 1 made by linked programs <p>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.</p>
Services Australia
Programs <ul style="list-style-type: none">• 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 <p>The linked programs contribute to Outcome 1 by administering child care payments to eligible families.</p>

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	-

	2022-23	2023-24
Average staffing level (number)	768	915

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

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

(a) 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

(a) 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.

(b) 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 (<i>Appropriation Act No. 2 and Bill No. 4</i>)					
Additional Support for Northern Territory	12,263	10,035	7,536	4,745	1,637
Special appropriations:					
<i>Australian Education Act 2013</i>	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 (<i>Appropriation Act No. 2 and Bill No. 4</i>)					
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:					
<i>Australian Education Act 2013</i>	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 (<i>Appropriation Act No. 2 and Bill No. 4</i>)					
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)
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy.
<p>Contribution to Outcome 2 made by linked programs</p> <p>The linked program contributes to Outcome 2 by promoting the Australian education sector in international markets.</p>
Department of Employment and Workplace Relations
<p>Programs</p> <ul style="list-style-type: none"> • Program 2.1 – Building Skills and Capability
<p>Contribution to Outcome 2 made by linked programs</p> <p>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.</p>
Department of Foreign Affairs and Trade
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Foreign Affairs and Trade Operations • Program 1.5 – New Colombo Plan – Transforming Regional Relationships
<p>Contribution to Outcome 2 made by linked programs</p> <p>The linked programs contribute to Outcome 2 by promoting international education through advocacy and coordination roles at overseas missions.</p>
Department of Home Affairs
<p>Programs</p> <ul style="list-style-type: none"> • Program 2.2 – Visas
<p>Contribution to Outcome 2 made by linked programs</p> <p>The linked program contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.</p>

Linked programs (continued)

<p>Department of Social Services</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.7 – Student Payments
<p>Contribution to Outcome 2 made by linked program</p> <p>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.</p>
<p>National Indigenous Australians Agency</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Jobs, Land and the Economy • Program 1.2 – Children and Schooling
<p>Contribution to Outcome 2 made by linked programs</p> <p>The linked programs contribute to Outcome 2 by supporting First Nations students' school attendance, improved educational outcomes and access to further education and employment.</p>
<p>Services Australia</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 2 made by linked programs</p> <p>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.</p>
<p>Department of Defence</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 2.16 Nuclear Powered Submarines
<p>Contribution to Outcome 2 made by linked programs</p> <p>The linked program contributes to Outcome 2 through the provision of expertise, advice and support in the delivery of Nuclear Powered Submarines capabilities.</p>

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

	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: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research.					
Program 2.1: Commonwealth Grant Scheme (a)					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	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					
<i>Higher Education Support Act 2003</i>	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 (<i>Appropriation Act No. 1 and Bill No. 3</i>)	29,214	60,063	61,493	63,283	62,510
Special appropriations					
<i>Higher Education Support Act 2003</i>	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					
<i>Higher Education Support Act 2003</i>	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					
<i>Higher Education Support Act 2003</i>	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 (<i>Appropriation Act No. 1 and Bill No. 3</i>)	288,879	405,748	508,040	467,730	377,808
Special appropriations					
<i>Higher Education Support Act 2003</i>	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 (<i>Appropriation Act No. 1 and Bill No. 3</i>)	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	(3,444)	3,444	-	-	-

	2022-23	2023-24
Average staffing level (number)	480	554

- (a) 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.
- (b) Includes expenses for Program 2.8 Nuclear Powered Submarine Program for 2023–24 and 2024–25.
- (c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (d) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.
- (e) 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:					
<i>Higher Education Support Act 2003</i>					
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:					
<i>Higher Education Support Act 2003</i>					
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:					
<i>Higher Education Support Act 2003</i>					
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

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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					
<i>Higher Education Support Act 2003</i>					
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					
<i>Higher Education Support Act 2003</i>					
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:					
<i>Higher Education Support Act 2003</i>					
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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) <i>Early Years Quality Fund Special Account Act 2013]</i> (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 2023-24 Budget estimate		101,556	11,495	(8,980)	(815)	103,256
<i>Total special accounts 2022-23 actual</i>		<i>95,534</i>	<i>10,961</i>	<i>(4,939)</i>	-	<i>101,556</i>

(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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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**

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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.

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

Table 3.3: Budgeted departmental balance sheet (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					
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 2023-24)**

	Retained earnings	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – <i>Act No. 1</i> and <i>Bill 3</i> (DCB)	9,962	13,975	18,720	19,037	20,315
Equity injections – <i>Act No. 2</i> and <i>Bill 4</i>	7,393	22,377	33,561	32,186	-
Total new capital appropriations	17,355	36,352	52,281	51,223	20,315
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	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.

- (a) 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).
- (b) Includes purchases from current and previous years' Departmental Capital Budgets.

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

	Computer software and Intangibles \$'000	Total \$'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.

- (a) "Appropriation equity" refers to equity injections provided through *Appropriation Act (No. 2) 2023-2024* and *Appropriation Bill (No. 4) 2023-2024*.
- (b) "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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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)

	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					
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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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 (2023-24 Budget year)

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

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 2023-24 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 2023-24 as at February 2024

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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
<i>Total departmental annual appropriations</i>	<i>35,765</i>	<i>32,629</i>	<i>35</i>	<i>32,664</i>
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
			2022-23	2023-24
Average staffing level (number)			<i>102</i>	<i>113</i>

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

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

- (a) *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*.
- (b) Estimated external revenue receipts under section 74 of the PGPA Act.
- (c) 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 2023-24 Budget.

Table 1.2: Entity 2023-24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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.

(a) 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 2023-24 Budget in Appropriation Bills Nos. 3 and 4.

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

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

	<i>2022-23 Available \$'000</i>	<i>2023-24 Budget \$'000</i>	<i>2023-24 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
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 2023-24 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 2023-24 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.

	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: 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

	2022-23	2023-24
Average staffing level (number)	102	113

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses 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 2023-24 Budget. Refer to the 2023-24 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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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.

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

Table 3.3: Budgeted departmental balance sheet (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					
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 2023-24)**

	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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>1,563</i>	<i>916</i>	<i>884</i>	<i>897</i>	<i>908</i>
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.

(a) 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 2023-24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'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.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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.

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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.
<i>Public Governance, Performance and Accountability Act 2013</i>	The <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) replaced the <i>Financial Management and Accountability (FMA) Act 1997</i> and the <i>Commonwealth Authorities and Companies (CAC) Act 1997</i> as of 1 July 2014.
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.

Term	Meaning
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	<i>Education Services for Overseas Students Act 2000</i>
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	<i>Public Governance, Performance and Accountability Act 2013</i>

Term	Definition
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