PORTFOLIO ADDITIONAL ESTIMATES

STATEMENTS 2024­25

**Education Portfolio**

Explanations of Additional Estimates 2024­25

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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 DR ANNE ALY MP

MINISTER FOR EARLY CHILDHOOD EDUCATION

MINISTER FOR YOUTH

MINISTER ASSISTING THE MINISTER FOR

THE NATIONAL DISABILITY INSURANCE SCHEME

THE HON JASON CLARE MP

MINISTER FOR EDUCATION

Senator the Hon Sue Lines

President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

The Hon Milton Dick MP Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear President

Dear Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2024-25 Additional Estimates for the Education Portfolio.

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

A document with signature and text

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

#### 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nfp not for publication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.

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

User Guide

to the

Portfolio Additional

Estimates Statements

# User guide

The purpose of the 2024­25 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) 2024­25. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the Acts *Interpretation Act 1901*.

**Structure of the Portfolio Additional Estimates Statements**

The PAES are presented in three parts with subsections.

|  |  |
| --- | --- |
| User guide | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| Portfolio overview |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. | |
| Entity Additional Estimates Statements | |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. | |
| Section 1: Entity overview and resources | This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4. |
| Section 2: Revisions to outcomes and planned performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| Section 3: Special account flows and budgeted financial statements | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |
| Portfolio glossary | |
| Explains key terms relevant to the Portfolio. | |

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Portfolio overview

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# Education Portfolio overview

This document provides information about the changes within the Education Portfolio since the publication of the 2024­25 Portfolio Budget Statements.

**Ministers and portfolio responsibilities**

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

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

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

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

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

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

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

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

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

Figure 1: Education portfolio structure and outcomes

| **The Hon Jason Clare MP**  Minister for Education | **The Hon Dr Anne Aly MP**  Minister for Early Childhood Education  Minister for Youth  Minister Assisting the Minister for  the National Disability Insurance Scheme | **Senator The Hon Anthony Chisholm**  Assistant Minister for Education |
| --- | --- | --- |
| **Department of Education**  Tony Cook PSM — Secretary  **Outcome 1:** Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments.  **Outcome 2:** Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research. | | |
| **Australian Curriculum, Assessment and Reporting Authority**  Stephen Gniel —Chief Executive Officer  **Outcome 1:** Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system. | | |
| **Australian Institute for Teaching and School Leadership**  Tim Bullard — Chief Executive Officer  **Outcome 1:** Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities and supporting the teaching profession. | | |
| **Australian Research Council**  ARC Board (Chaired by Prof Peter Shergold AC)  **Outcome 1:** Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice. | | |
| **Tertiary Education Quality and Standards Agency**  Adrienne Nieuwenhuis — Acting Chief Commissioner  **Outcome 1:** Contribute to a high-quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance. | | |
| **Australian National University**  Distinguished Professor Genevieve Bell AO FAHA FTSE— Vice-Chancellor, President and Chief Executive Officer | | |

Department o

Department of Education

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# Department of Education

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

### 1.1 Strategic direction statement

Lifelong learning and equitable access to education through early years, school, higher education and research is critical to all Australians. The department’s purpose is to create a better future for all Australians through education and support the Australian Government’s vision for reforming the Australian education system.

The department provides advice to its Ministers and effectively implements the Government's policies and programs. To do this, the department draws on the best available research, evidence, and data, and works collaboratively and meaningfully across Government and with industry, stakeholders, and state and territory governments.

The department supports all Australians to access education and realise the benefits of lifelong learning through national policies and programs that:

* lift education outcomes for learners from all locations and backgrounds so they can achieve their ambitions and aspirations
* prepare children for school and help families, particularly women, to re-engage in work or learning during the early years
* support children through a positive school experience with academic equity and wellbeing outcomes for all learners
* provide skilled and adaptable workers with higher education qualifications and opportunities for lifelong learning that boost workforce productivity, sovereign capability and innovation
* give young people a say on the issues, policies and programs that impact them
* empower First Nations people to be involved in decisions about their education and the education system
* support a strong and sustainable international education sector
* support research that drives innovation and economic growth.

**Building a better and fairer education system**

The Australian Competition and Consumer Commission and the Productivity Commission inquiries into early childhood education and care (ECEC); the Review to Inform a Better and Fairer Education System; and the Australian Universities Accord (the Accord) are guiding the reforms to support a future made in Australia.

The 2024-25 Mid-Year Economic Fiscal Outlook (MYEFO) Budget focuses on high-quality, affordable and equitable access across all levels of education with appropriate and sustainable funding. These principles are central to the ongoing transformation of the Australian education system.

**Pay rise for Early Childhood Education and Care (ECEC) Workers**

In the 2024-25 Budget, the Government committed to contribute to fund a wage increase for ECEC workers over two years from 2024-25 following the Fair Work Commissions decision on the Annual Wage Review. The Government will invest $3.6 billion over four years from 2024-25 to support a wage increase through a Worker Retention Payment. This commitment will support retention of early childhood educators and teachers and attract new employees to the sector, and help retain existing early childhood educators who are predominately women. This will ensure workers can be fairly paid without the costs being passed on to families, with the supports conditional on eligible providers limiting fee growth, having a workplace instrument and passing all funding to eligible workers through increased wages.

The wage increase will deliver a 10 per cent increase from December 2024, and a further 5 per cent increase from December 2025. Combined with the Government’s Cheaper Child Care changes, this wage increase will help support the availability of early education and care for families and is an important step towards a universal early education system.

The Government will also provide $10.0 million in 2024–25 to peak bodies, employer organisations, and employee representative organisations to assist providers and their staff to engage with the worker retention payment.

**A new 3 Day Guarantee**

The Government is committed to improving the accessibility and affordability of early childhood education and care. From January 2026, the Government will provide $291.2 million over three years from 2025-26 (and $129.0 million per year ongoing) to replace the existing Child Care Subsidy activity test with a new 3 Day Guarantee. Families will have access to three days per week (72 hours per fortnight) of subsidised care, and families with First Nations children will have a greater entitlement of 100 hours per fortnight, regardless of parents’ level of work, training, study or other activity.

The Government will also provide $10.4 million over three years from 2024-25 to develop an Early Education Service Delivery Price to determine the reasonable cost of providing high‑quality early childhood education and care and underpin future reform.

**Building Early Education Fund**

The Government will invest more than $1.0 billion to establish the Building Early Education Fund to increase early childhood education and care places across Australia and drive supply of high‑quality care, including:

* $529.6 million over four years from 2024-25 (and an additional $1.2 million in 2028‑29) for targeted capital grant rounds to establish new childcare services and to increase the capacity of existing services in under-served and unserved areas, including in the outer suburbs and the regions
* $2.3 million over two years from 2024-25 to the Department of Education to undertake a business case for the Commonwealth to invest in owning and leasing a portfolio of early childhood education and care services, with $500 million provisioned in the Contingency Reserve for future financial investments.

**Supplementary Funding for the Inclusion Support Program**

The Government will provide $105.0 million in 2024-25 to allow certainty for early childhood education and care services to continue to support the inclusion of children with a disability and additional needs by providing funding support for educators.

**Better and Fairer Schools Funding**

The Government will provide $1.1 billion over four years from 2024-25 (and $4.8 billion over the medium term) to fulfil the Australian Government’s commitment to increase funding for government school students with jurisdictions which have signed the 10-year Better and Fairer Schools Agreement (BFSA). The Agreements with Western Australia, Northern Territory, Tasmania and the Australian Capital Territory will increase funding for government schools and help drive further reforms that benefit all students, including those from disadvantaged backgrounds and improve school funding transparency.

The Government will continue to provide funding for the Commonwealth’s share of 20 per cent of the Schooling Resource Standard (SRS) for states which have signed a one‑year Interim School Funding Agreement – New South Wales, Victoria, South Australia and Queensland. Arrangements following the expiry of the interim funding agreement will be subject to negotiations between the Commonwealth and those states.

**Schools – additional support**

The Government will provide additional funding, including:

* $3.7 million over two years from 2024-25 to support the operation of Manjali Studio School, a new secondary boarding school in the West Kimberley region for First Nations students due to open in 2025. Funding will support resources for classrooms and administration, uniforms and recruitment costs
* $1.2 million in 2024-25 for a rapid review to inform a nationally consistent approach to address bullying in schools, the expert led review will inform options to advise the Education Ministers Meeting and inform policy development across jurisdictions
* $0.4 million to support a national post-school destination longitudinal survey of students transitioning to life after school, with funding to cover the program’s operations for the 2025 calendar year
* $2.8 million to extend the Parliament and Civics Education Rebate (PACER) Program for extending subsidy rates for the 2025 calendar year. The PACER program provides financial assistance for students to visit national democratic, historical and cultural institutions in Canberra. Students from regional, remote, and very remote schools and those in socio-educationally disadvantaged areas will be eligible for additional rebates as part of the extension of the PACER Pilot program.

**First Nations Education Funding**

The Government will provide $8.5 million over four years from 2024–25 to extend programs supporting education outcomes for First Nations students.

* $4.5 million over three years from 2024–25 to extend the AURORA Education Foundation’s Redefining Indigenous Success in Education (RISE) initiative to support First Nations high school students through activities such as tutoring and mentoring programs, and undertake a comparative analysis of the impacts of these supports
* $4.0 million over four years from 2024–25 to extend support for the GO Foundation to continue support for young First Nations people by providing access to quality education, mentorship, and pathways to employment.

**Australian Tertiary Education Commission (ATEC)**

The Government is delivering the next stage of Accord reforms that will reshape the tertiary and higher education system to deliver for students and the nation and, provide cost of living and debt relief to students.

The Government will provide $54.0 million from 2024-25 to 2034-35 to establish the ATEC. The ATEC will be established from 1 July 2025 in an interim capacity to provide independent advice to Government on management of the Managed Growth Funding system, pricing, allocation of student places, tertiary sector, and sector performance. The ATEC will work with the sector and across governments to promote tertiary harmonisation efforts between the Vocational Education and Training (VET) and higher education sectors, and foster partnerships with First Nations people to embed their perspectives in its advice.

**Reforms to Core funding for Teaching and Learning**

The Government has committed an additional $2.5 billion over the medium term to implement a new Managed Growth Funding system for Commonwealth supported places, a demand-driven Needs-based Funding system and other measures to support students from underrepresented backgrounds. A new Managed Growth Funding system will better meet future skill and employment needs and increase opportunities for students from under‑represented backgrounds. Managed Growth Funding is expected to deliver an additional 82,000 fully‑funded Commonwealth supported places and will be introduced through a staged implementation approach with a transition year in 2026 and full commencement in 2027.

The Government will implement a new approach to equity funding, including demand‑driven Needs‑based Funding to provide more support to publicly funded higher education providers to help students from low SES backgrounds, First Nations students, and students in the regions to successfully complete university. Needs-based funding contributions will enable higher education providers to support students who need greater support to complete their studies.

**Higher Education Disability Support Fund**

The Government is committed to providing further support to students with a disability by increasing funds by approximately $40 million per year (indexed), quadrupling current funding levels. This will help universities to deliver more programs and services that empower students with disability to access, participate and succeed in higher education.

**20 per cent Reduction in Student Loan Debt**

The Government will apply a one-off 20 per cent reduction on all student loan debts to take pressure off more than 3 million Australians. Subject to legislation, this will apply to outstanding loan amounts as of 1 June 2025, before indexation is applied.

This will apply to all Higher Education Loan Program (HELP) debts and other income contingent loan schemes including VET Student Loans (VSL), VET FEE-HELP, Student Financial Supplement Scheme (SFSS), Australian Apprenticeship Support Loans (AASL, formerly Trade Support Loans), Student Start-up Loan (SSL), and ABSTUDY Student Start-up Loan (ABSTUDY SSL).

This measure builds on the Government’s 2024-25 Budget initiative to cap the HELP indexation rate as well as reducing the indexation applied in 2023 and 2024, which reduced student debt by $3 billion. Combined, these reforms will cut nearly $20 billion in student debt for more than 3 million Australians.

**Making HELP and Student Loan Repayments Fairer**

The Government is reforming the student loan system to make it fairer for Australians. The Government will raise the minimum repayment threshold for student loans and cut repayment rates to make the repayment system fairer for around 3 million Australians with a student debt.

From 1 July next year, the Government will reduce the amount Australians with a student debt have to repay per year and raise the threshold when people need to start repaying. Subject to legislation, the minimum repayment threshold will change from $54,435 in    
2024-25 to $67,000 in 2025-26. This will deliver significant and immediate cost of living relief to Australians with student debt and means that students will only have to make student loan repayments when they can afford to do so.

**Indigenous Student Success Program (ISSP)**

The Government is transferring the responsibility for the ISSP from the National Indigenous Australians Agency (NIAA) to Education to align with other funding measures in response to the Australian Universities Accord Final Report. Universities can use ISSP funding flexibly to offer scholarships, tutorial assistance, mentoring, safe cultural spaces and other personal support services to First Nations students. ISSP funding is prioritised towards the support of First Nations students who are financially disadvantaged, including those from remote and regional areas.

**Quality, Integrity and Sustainability in International**

The Government will provide $28.0 million over four years from 2024–25 to ensure the quality, integrity and sustainability of the international education sector. This includes monitoring international student commencements at the sector and provider level to support the prioritisation of visa processing and provide essential upgrades to the Provider Registration and International Student Management System. Within this overarching funding, $7.7 million over four years from 2024–25 will be provided to enable the Australian Skills Quality Authority to deliver additional integrity activities for Australia’s international vocational education and training sector, working closely with sector regulators.

**Cross Portfolio**

The Government will provide $47.1 million over three years from 2024-25 until the end of the 2026 calendar year, delivered through the NIAA, to extend the Indigenous Boarding Providers (IBP) Grants program. The extension will allow more than 40 boarding providers across Australia to provide accommodation and support to around 2,500 students who may otherwise not have access to secondary education.

The Early Years Support Program plays a pivotal role in providing high impact early childhood and development services to First Nations children and families across Australia. The Government will provide $2.3 million to extend the program, delivered through the NIAA, to ensure these crucial services can thrive and continue to meet the needs of First Nations communities.

The Government will provide $11.4 million for three years from 2025-26 to continue investing in the Closing the Gap Partnership on Early Childhood Care and Development to bring together governments and First Nations representatives to develop recommendations to improve early childhood outcomes for First Nations children and families. The partnership is part of the commitment of Australian governments to the National Agreement on Closing the Gap.

**Countering Violent Extremism**

The Government will provide $1.4 million over four years from 2024-25 to establish an Advisory Group on Enhancing Youth Resilience to facilitate youth consultation and ensure youth-perspectives are reflected in initiatives and proposals on countering violent extremism and youth radicalisation. This will provide a specific youth voice in youth radicalisation discussions to enhance collaboration across jurisdictions on youth policy and programs focused on increasing social cohesion and trust in democratic institutions. This seeks to address emerging risks in the terrorism and violent extremism environment as part of Australia’s Counter‑Terrorism and Violent Extremism Strategy 2024.

### 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 2024­25 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 2023–24 financial statements.

Table 1.1: Department of Education resource statement – Additional estimates for 2024­25 as at February 2025

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual*  *available*  *appropriation*  *2023­24*  *$'000* | Estimate  as at  Budget  2024­25  $'000 | Proposed  Additional  Estimates  2024­25  $'000 | Total  estimate at  Additional  Estimates  2024­25  $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a)(b) |  |  |  |  |
| Prior year appropriations available | *160,819* | 171,043 | 8,402 | 179,445 |
| Departmental appropriation | *351,420* | 387,601 | 8,900 | 396,501 |
| s74 external revenue (c) | *6,176* | 4,573 | (55) | 4,518 |
| Departmental capital budget (d) | *13,975* | 31,197 | (17,365) | 13,832 |
| Annual appropriations - other services -  non-operating (b)(e) |  |  |  |  |
| Prior year appropriation available | *7,393* | - | 21,727 | 21,727 |
| Equity injection | *22,377* | 33,561 | 3,785 | 37,346 |
| *Total departmental annual appropriations* | *562,160* | *627,975* | *25,394* | *653,369* |
| ***Total departmental resourcing*** | ***562,160*** | ***627,975*** | ***25,394*** | ***653,369*** |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a)(b) |  |  |  |  |
| Outcome 1 | *648,722* | 726,830 | 2,931,995 | 3,658,825 |
| Outcome 2 | *487,937* | 587,927 | (21,800) | 566,127 |
| Annual appropriations - other services -  specific payments to States, ACT, NT and  local government (e) |  |  |  |  |
| Outcome 1(f) | *152,204* | 130,538 | 3,034 | 133,572 |
| *Total administered annual appropriations* | ***1,288,863*** | ***1,445,295*** | ***2,913,229*** | ***4,358,524*** |
| *Total administered special appropriations* | ***60,872,913*** | ***64,460,636*** | ***2,473,214*** | ***66,933,850*** |
| Special accounts (g) |  |  |  |  |
| Opening balance | *97,957* | 100,400 | 4,333 | 104,733 |
| Appropriation receipts (h) | *-* | - | 2,895,782 | 2,895,782 |
| Non-appropriated receipts | *9,112* | 10,372 | (100) | 10,272 |
| ***Total special accounts receipts*** | ***107,069*** | ***110,772*** | ***2,900,015*** | ***3,010,787*** |

Table 1.1: Department of Education resource statement – Additional estimates for 2024­25 as at February 2025 (continued)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation*  *2023-24*  *$’000* | Estimate as at Budget  2024-25 $’000 | Proposed Additional Estimates  2024-25 $’000 | Total estimate at Additional Estimates 2024-25 $’000 |
| *less administered appropriations drawn*  *from annual/special appropriations and*  *credited to special accounts (h)* | *1,462* | *-* | *2,895,782* | *2,895,782* |
| *less payments to corporate entities from*  *annual/special appropriations and*  *special accounts (i)* | *32,061* | *28,951* | *-* | *28,951* |
| ***Total administered resourcing*** | ***62,235,322*** | ***65,987,752*** | ***5,390,676*** | ***71,378,428*** |
| **Total resourcing for the Department of Education** | ***62,797,482*** | **66,615,727** | **5,416,070** | **72,031,797** |
|  |  |  |  |  |
|  |  |  | *Actual* |  |
|  |  |  | *2023­24* | 2024­25 |
| **Average staffing levels (number)** |  |  | *1,507* | 1,639 |
| Third party payments from and on behalf of other entities | | | | |
|  | *Actual available appropriation*  *2023-24*  *$’000* | Estimate as at Budget  2024-25 $’000 | Proposed Additional Estimates  2024-25 $’000 | Total estimate at Additional Estimates 2024-25 $’000 |
| Payments made on behalf of Education |  |  |  |  |
| Services Australia | *14,022,648* | 14,707,263 | 790,739 | 15,498,002 |
| Payments made to other entities  for the provision of services  (disclosed above) Department of  Social Services | *4,864* | 4,984 | - | 4,984 |
| Receipts received from other entities for  the provision of services (disclosed  above in s74 External Revenue section  above) | *1,266* | 2,826 | (55) | 2,771 |
| Payments made to corporate entities  within the Portfolio |  |  |  |  |
| Australian Curriculum, Assessment  and Reporting Authority |  |  |  |  |
| (annual appropriation - ordinary  annual services) | *19,890* | 18,117 | - | 18,117 |
| Australian Institute for Teaching and  School Leadership |  |  |  |  |
| (annual appropriation - ordinary  annual services) | *12,171* | 10,834 | - | 10,834 |
| Prepared on a resourcing (i.e. appropriations available) basis.  All figures shown above are GST exclusive – these may not match figures in the cash flow statement. | | | | |
| 1. *Appropriation Act (No. 1) 2024-2025* and Appropriation Bill (No. 3) 2024-2025. Actual Available Appropriation column reflects the closing unspent appropriation balance encompassing *Appropriation Act (No. 1)* 2023-2024 and *Appropriation Act (No. 3) 2023-2024.* 2. Excludes appropriation subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). 3. Estimated External Revenue receipts under section 74 of the PGPA Act. 4. Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’. 5. *Appropriation Act (No. 2) 2024-2025* and Appropriation Bill (No. 4) 2024-2025. Actual Available Appropriation column reflects the closing unspent appropriation balance encompassing *Appropriation Act (No. 2) 2023-2024* and *Appropriation Act (No.4) 2023-2024*. 6. Relates to appropriations sought for payment to the States, ACT, NT and local governments in *Annual Appropriation Act (No. 2) 2024-25* and Appropriation Bill (No. 4) 2024-2025. This includes $133.6 million for: Program 1.3 - Additional Support for Northern Territory Schools ($7.5 million); Program 1.4 -Choice and Affordability Fund ($121.3 million); and Program 1.5 - Literacy Support for Tasmanian Students ($2.0 million) and Building Boarding Schools on Country – additional funding ($2.7 million). Funding for the Additional Support for Northern Territory Schools is for Northern Territory only. Funding for the Literacy Support for Tasmanian Students is for Tasmania only. Funding for the Building Boarding Schools on Country – additional funding is for Western Australia only. 7. Excludes trust moneys, such as those held in Services for Other Entities and Trust Money (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1. 8. Amounts credited to the special account(s) from Department of Education's annual and special appropriations. The amount of $2.896 billion represents funding to be provided through Appropriation Bill (No.3) 2024-2025 to establish the Wage Justice for Early Childhood Education and Care Workers Special Account for payments from 1 July 2025. 9. ‘Corporate entities’ are corporate Commonwealth entities and Commonwealth companies as defined  under the PGPA Act. | | | | |

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024­25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Education 2024­25 Measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 | 2027­28 $'000 |
| **Receipt measures** |  |  |  |  |  |
| Assistance for Recent Arrivals from  Conflict Zones (a) | 2.4 |  |  |  |  |
| Administered receipt |  | - | 10 | 28 | 41 |
| Departmental receipt |  | - | - | - | - |
| **Total** |  | **-** | **10** | **28** | **41** |
| Australian Universities Accord - further  reforms | 2.4 |  |  |  |  |
| Administered receipt  Departmental receipt |  | - - | (919)  - | (2,626)  - | (4,650)  - |
| **Total** |  | **-** | **(919)** | **(2,626)** | **(4,650)** |
| Building Australia's Future - A fairer deal  for students | 2.4 |  |  |  |  |
| Administered receipt |  | (152,625) | (197,207) | (203,514) | (215,110) |
| Departmental receipt |  | - | - | - | - |
| **Total** |  | **(152,625)** | **(197,207)** | **(203,514)** | **(215,110)** |
| **Total receipt measures** |  |  |  |  |  |
| Administered receipt |  | (152,625) | (198,116) | (206,112) | (219,719) |
| Departmental receipt |  | - | - | - | - |
| **Total** |  | **(152,625)** | **(198,116)** | **(206,112)** | **(219,719)** |
| **Payment measures** |  |  |  |  |  |
| Building Australia's Future - delivering pay  rises for early educators | 1.1 |  |  |  |  |
| Administered payment |  | 652,317 | 1,816,071 | 1,079,711 | - |
| Departmental payment |  | - | 11,879 | 9,514 | - |
| **Total** |  | **652,317** | **1,827,950** | **1,089,225** | **-** |
| Closing the Gap Partnership on Early  Childhood Care and Development | 1.1 |  |  |  |  |
| Administered payment |  | - | 2,567 | 2,726 | 3,040 |
| Departmental payment |  | - | 996 | 1,013 | 1,021 |
| **Total** |  | **-** | **3,563** | **3,739** | **4,061** |
| Supplementary Funding for the Inclusion  Support Program | 1.1 |  |  |  |  |
| Administered payment |  | - | 104,971 | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **-** | **104,971** | **-** | **-** |
| Building Australia's Future – Early  Childhood Education and Care   Reforms | 1.1, 1.2 |  |  |  |  |
| Administered payment |  | 2,367 | 154,819 | 318,128 | 323,259 |
| Departmental payment |  | 381 | 14,660 | 11,555 | 8,312 |
| **Total** |  | **2,748** | **169,479** | **329,683** | **331,571** |

Table 1.2: Entity 2024­25 measures since Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 | 2027­28 $'000 |
| Better and Fairer Schools Bilateral  Agreements with Western Australia,  Northern Territory, Tasmania and  Australian Capital Territory (b) | 1.3 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| Assistance for Recent Arrivals from  Conflict Zones (a) | 1.2, 1.3, 1.4 |  |  |  |  |
| Administered payment |  | 385 | 956 | 987 | 1,012 |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **385** | **956** | **987** | **1,012** |
| Australia's Counter - Terrorism and  Violent Extremism Strategy 2024 (a) | 1.5 |  |  |  |  |
| Administered payment |  | 91 | 186 | 191 | 194 |
| Departmental payment |  | 98 | 196 | 199 | 201 |
| **Total** |  | **189** | **382** | **390** | **395** |
| Building Boarding Schools on Country -   additional funding | 1.5 |  |  |  |  |
| Administered payment |  | 2,687 | 1,000 | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **2,687** | **1,000** | **-** | **-** |
| First Nations Education Partnership   Funding, Education Policy and Education   Program Extensions (c) | 1.5 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | - | **-** | **-** | **-** |
| GENERATION Survey of Post - School  Destinations | 1.5 |  |  |  |  |
| Administered payment |  | 380 | - | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **380** | **-** | **-** | **-** |
| Quality Outcomes - Parliament and Civics  Education Rebate and National Youth  Parliament | 1.5 |  |  |  |  |
| Administered payment |  | 2,796 | - | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **2,796** | **-** | **-** | **-** |
| Review into Bullying in Schools | 1 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | 1,164 | - | - | - |
| **Total** |  | **1,164** | **-** | **-** | **-** |

Table 1.2: Entity 2024­25 measures since Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 | 2027­28 $'000 |
| Australian Universities Accord - further  reforms | | 2.1, 2.3,  2.4 |  |  |  |  |
| Administered payment | |  | 18,337 | 51,543 | 19,264 | (12,729) |
| Departmental payment | |  | 5,647 | 10,249 | 9,459 | 8,573 |
| **Total** | |  | **23,984** | **61,792** | **28,723** | **(4,156)** |
| Education - reprioritisation | 2.1, 2.3 |  |  |  |  |
| Administered payment |  | (35,126) | (47,079) | (53,367) | (61,495) |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **(35,126)** | **(47,079)** | **(53,367)** | **(61,495)** |
| Building Australia's Future - A fairer deal  for students | 2 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | - | 360 | - | - |
| **Total** |  | **-** | **360** | **-** | **-** |
| Strengthening the Integrity and  Sustainability of the International  Education Sector | 2 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | 2,250 | 7,701 | 5,032 | 5,334 |
| **Total** |  | **2,250** | **7,701** | **5,032** | **5,334** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | 644,234 | 2,085,034 | 1,367,640 | 253,281 |
| Departmental |  | 9,540 | 46,041 | 36,772 | 23,441 |
| **Total** |  | **653,774** | **2,131,075** | **1,404,412** | **276,722** |
| Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.   1. The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the 2024-25 MYEFO under the Home Affairs portfolio. 2. The Government has already provided funding for this measure, which will have an impact of $1.1 billion from 2024-25 over the forward estimates. 3. This measure was a prior year decision taken but not yet announced in the 2024-25 Budget, which will have an impact of $8.5 million from 2024-25 over the forward estimates. | | | | | |

### 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 2024­25 Budget inAppropriation Bills No. 3 and No. 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024­25 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2024­25 $'000 | 2025­26  $'000 | 2026­27  $'000 | 2027­28 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Building Australia’s Future –  delivering pay rises for early  educators (a) | 1.1 | 2,895,782 | - | - | - |
| Building Australia’s Future –  Early Childhood Education  and Care Reforms | 1.1 | 2,367 | 107,003 | 200,906 | 200,025 |
| Closing the Gap Partnership on  Early Childhood Care and  Development | 1.1 | - | 2,567 | 2,726 | 3,040 |
| Supplementary Funding for the  Inclusion Support Program | 1.1 | - | 104,971 | - | - |
| Australia's Counter-Terrorism and  Violent Extremism Strategy 2024 | 1.5 | 91 | 186 | 191 | 194 |
| Building Boarding Schools on  Country - additional funding | 1.5 | 2,687 | 1,000 | - | - |
| First Nations Education Partnership  Funding, Education Policy and  Education Programs Extensions | 1.5 | 2,500 | 2,500 | 2,500 | 1,000 |
| GENERATION Survey of  Post-School Destinations | 1.5 | 380 | - | - | - |
| Quality Outcomes - Parliament and  Civics Education Rebate and  National Youth Parliament | 1.5 | 2,796 | - | - | - |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 1.1,1.5 | 28,079 | 8,325 | 4,158 | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.5 | - | 68 | 31 | - |
| (net decrease) | 1.1,1.4,1.5 | - | (318) | (127) | (740) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.4 | 347 | 239 | 247 | 255 |
| (net decrease) | 1.1 | - | - | - | (4,933) |

Table 1.3: Additional estimates and other variations to outcomes since the 2024­25 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 | 2027­28 $'000 |
| **Administered** |  |  |  |  |  |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Building Australia’s Future –  delivering pay rises for early  educators (a) | 1.1 | 652,317 | - | - | - |
| Building Australia’s Future – Early  Childhood Education and Care  Reforms | 1.2 | - | 47,816 | 118,050 | 126,212 |
| Better and Fairer Schools Bilateral  Agreements with Western  Australia, Northern Territory,  Tasmania and Australian Capital  Territory | 1.3 | 76,495 | 234,972 | 347,357 | 407,868 |
| Assistance for Recent Arrivals from  Conflict Zones | 1.2,1.3,1.4 | 385 | 956 | 987 | 1,012 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.2,1.3,1.4 | 58,451 | 75,528 | 35,278 | 1,822 |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.2,1.3,1.4 | 1,559,074 | 1,377,115 | 1,398,770 | 1,459,899 |
| **Net impact on appropriations for**  **Outcome 1 (administered)** |  | **5,281,751** | **1,962,928** | **2,111,074** | **2,195,654** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Australia's Counter-Terrorism and  Violent Extremism Strategy 2024 | 1 | 98 | 196 | 199 | 201 |
| Building Australia’s Future –  delivering pay rises for early  educators | 1 | - | 11,879 | 9,514 | - |
| Building Australia’s Future – Early  Childhood Education and Care  Reforms | 1 | 381 | 14,660 | 11,555 | 8,312 |
| Closing the Gap Partnership on  Early Childhood Care and  Development | 1 | - | 996 | 1,013 | 1,021 |
| Review into Bullying in Schools | 1 | 1,164 | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1 | - | - | 614 | 202 |
| (net decrease) | 1 | - | (214) | - | - |
| **Other Variations** |  |  |  |  |  |
| (net decrease) | 1 | (8,104) | - | - | - |
| **Net impact on appropriations for**  **Outcome 1 (departmental)** |  | **(6,461)** | **27,517** | **22,895** | **9,736** |
| **Total net impact on appropriations**  **for Outcome 1** |  | **5,275,290** | **1,990,445** | **2,133,969** | **2,205,390** |

Table 1.3: Additional estimates and other variations to outcomes since the 2024­25 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 | 2027­28 $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Education - reprioritisation | 2.3 | (23,639) | (23,125) | (21,672) | (21,219) |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 2.6,2.7 | 1,839 | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.3,2.6,2.7 | - | 2,549 | 1,435 | 1,331 |
| **Special appropriations**  **(including Special Accounts)** |  |  |  |  |  |
| Assistance for Recent Arrivals  from Conflict Zones | 2.4 | - | 786 | 1,180 | 763 |
| Australian Universities Accord -  further reforms | 2.1,2.3,2.4 | 18,337 | (25,054) | (161,452) | (258,635) |
| Education - reprioritisation | 2.1 | (11,487) | (23,954) | (31,695) | (40,276) |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.1,2.3,2.4  2.5,2.6 | - | 9,716 | 104,559 | 174,516 |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2.1,2.2,2.3  2.4,2.6 | 119,642 | 107,490 | 145,306 | 212,198 |
| **Net impact on appropriations for**  **Outcome 2 (administered)** |  | **104,692** | **48,408** | **37,661** | **68,678** |

Table 1.3: Additional estimates and other variations to outcomes since the 2024­25 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2024­25 $'000 | 2025­26 $'000 | 2026­27 $'000 | 2027­28 $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Australian Universities Accord -  further reforms | 2 | 5,647 | 10,249 | 9,459 | 8,573 |
| Building Australia's Future -  A fairer deal for students | 2 | - | 360 | - | - |
| Strengthening the Integrity and  Sustainability of the International  Education Sector | 2 | 2,250 | 7,701 | 5,032 | 5,334 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2 | - | - | 426 | 142 |
| (net decrease) | 2 | - | (144) | - | - |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2 | 413 | 417 | 423 | 418 |
| (net decrease) | 2 | (10,314) | - | - | - |
| **Capital appropriations** |  |  |  |  |  |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2 | 3,785 | - | - | - |
| **Net impact on appropriations for**  **Outcome 2 (departmental)** |  | **1,781** | **18,583** | **15,340** | **14,467** |
| **Total net impact on appropriations**  **for Outcome 2** |  | **106,473** | **66,991** | **53,001** | **83,145** |
| Prepared on a resourcing (i.e. appropriations available) basis.   1. The amount of $2.896 billion represents funding to be provided through Appropriation Bill (No. 3) 2024-2025 to establish the Wage Justice for Early Childhood Education and Care Workers Special Account for payments from 1 July 2025, with $0.652 billion of payments to be made in 2024-25 and funded from the Special Appropriation: *A New Tax System (Family Assistance) (Administration) Act 1999.* | | | | | |

### 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) 2024­25

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2023­24*  *Available*  *$'000* | 2024­25  Budget  $'000 | 2024­25  Revised  $'000 | Additional  Estimates  $'000 | Reduced Estimates(a)  $'000 |
| **Administered items** |  |  |  |  |  |
| Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement,  quality teaching and learning environments | *648,722* | 726,830 | 3,658,825 | 2,931,995 | - |
| Outcome 2 - Promote growth  in economic productivity and social wellbeing through access to quality higher education, international  education, and international  quality research | *487,937* | 587,927 | 566,127 | 1,839 | (23,639) |
| **Total administered** | ***1,136,659*** | **1,314,757** | **4,224,952** | **2,933,834** | **(23,639)** |
| **Departmental programs (b)** |  |  |  |  |  |
| 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 | *212,147* | 258,383 | 251,922 | 1,643 | (8,104) |
| Outcome 2 - Promote growth in economic productivity and social wellbeing through access to  quality higher education, international education, and international quality research | *153,248* | 160,415 | 158,411 | 8,310 | (10,314) |
| **Total departmental** | ***365,395*** | ***418,798*** | ***410,333*** | **9,953** | **(18,418)** |
| **Total administered and**  **departmental** | ***1,502,054*** | **1,733,555** | **4,635,285** | **2,943,787** | **(42,057)** |
| 1. Reflects withholdings under section 51 of the PGPA Act of Annual Appropriation Acts. 2. Departmental and Administered Capital Budgets are appropriated through *Appropriation Acts  (No.1 and 3).* They form part of ordinary annual services and are not separately identified in the *Appropriation Acts*. The Appropriation Bill No. 3 included a Departmental Capital Budget component of $13.832 million for '2024-25 Revised', $1.053 million for 'Additional Estimates' and $18.418 million for the 'Reduced Estimates' 'columns. The reduction is due to capital investment arrangements under a shared services agreement with the Department of Employment and Workplace Relations. | | | | | |

Table 1.5: Appropriation Bill (No. 4) 2024­25

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2023­24*  *Available*  *$'000* | 2024­25  Budget  $'000 | 2024­25  Revised  $'000 | Additional  Estimates  $'000 | Reduced Estimates $'000 |
| **Payments to states, ACT,**  **NT and local government** |  |  |  |  |  |
| Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments | *152,204* | 130,538 | 133,572 | 3,034 | - |
| **Total payments to states, ACT,**  **NT and local government** | ***152,204*** | **130,538** | **133,572** | **3,034** | **-** |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *22,377* | 33,561 | 37,346 | 3,785 | - |
| **Total non-operating** | ***22,377*** | **33,561** | **37,346** | 3,785 | **-** |
| **Total other services** | ***174,581*** | **164,099** | **170,918** | 6,819 | **-** |
|  | | | | | |

## **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 2024-25 Education Portfolio Budget Statements.

**2.1 Budgeted expenses and performance for Outcome 1**

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

#### Linked programs

|  |
| --- |
| **Department of Social Services** |
| **Programs**   * Program 2.1 – Families and Communities * Program 3.1 – Disability and Carers |
| **Contribution to Outcome 1 made by linked programs**  Linked program 2.1 contributes to Outcome 1 by providing supports and services to families under the Families and Children Activity to improve the safety and wellbeing of children and young people and enhance family functioning.  Linked program 2.1 further contributes to Outcome 1 through the whole of Commonwealth Early Years Strategy 2024-2034, which supports better integration, coordination and collaboration of early years policies, programs and services for young children aged 0-5 years and their families.  Further, Safe and Supported: the National Framework for Protecting Australia’s Children 2021-2031 contributes to Outcome 1, including through supports to strengthen parenting practices for priority groups.  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 2024-2034, which supports better integration, coordination and collaboration of early years policies, programs and services for young children aged 0-5 years and their families.  Complementing this, the National Early Childhood Program is intended to support young children (0‑8 years) with disability or developmental concerns and their parents and carers by funding supported playgroups, parents’ workshops and accessible online information. Community-led initiatives supported by the Stronger Places, Stronger People initiative are engaging families, children and young people to elevate their voices on what works, and are using data and evidence to drive better outcomes through the service system, including the early childhood system. The linked programs also contribute to the implementation of the National Plan to End Violence against Women and Children 2022-2032 (National Plan) as well as the prevention domain under the National Plan, which highlights the role of respectful relationships and consent education in stopping violence before it starts. |

#### Linked programs (continued)

|  |
| --- |
| **Department of the Treasury** |
| **Programs**   * Program 1.4 Commonwealth-State Financial Relations |
| **Contribution to Outcome 1 made by linked program**  The linked program contributes to Outcome 1 by making National Partnership Payments to the states*.* |
| **National Indigenous Australians Agency** |
| **Programs**   * Program 1.1 – Jobs, Land and the Economy * Program 1.2 – Children and Schooling |
| **Contribution to Outcome 1 made by linked programs**  The linked programs contribute to Outcome 1 by supporting First Nations students’ school attendance, improved educational outcomes and access to further education, training and employment. |
| **Services Australia** |
| **Programs**   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 1 made by linked programs**  The linked programs contribute to Outcome 1 by administering child care payments to eligible families.  The Australian Government has committed $3.6 billion for the Early Childhood Education and Care (ECEC) Worker Retention Payment to support a 15 per cent wage increase for ECEC workers over two years. The Program commenced in December 2024. Payments are made to eligible services through the Child Care Subsidy System.  In the 2024-25 Mid-Year Economic and Fiscal Update, the Australian Government announced key reforms to early childhood education and care:   * $1 billion will be invested to create a Building Early Education Fund to build and expand early childhood education and care centres in areas of need, including in the outer suburbs and regional Australia * introducing a 3 Day Guarantee from January 2026 to replace the current Activity Test to provide eligibility for 3 days a week of subsidised early education for children who need it * development of an Early Education Service Delivery Price to better understand the cost of delivering services around the country and underpin future reform. |

#### Linked Programs (continued)

|  |
| --- |
| **Australian Bureau of Statistics** |
| **Programs**   * Program 1.1 – Australian Bureau of Statistics |
| **Contribution to Outcome 1 made by linked programs**  The Early Childhood Education and Care Worker Retention Payment is conditional on Providers agreeing to limit their fee growth to ensure ECEC remains affordable for families. This fee growth cap is 4.4 per cent from 8 August 2024 to 7 August 2025; and 4.2 per cent between 8 August 2025 and 7 August 2026.  *Program 1.1 – Australian Bureau of Statistics* maintains an index for the provision of childcare services to support a fee constraint for participating providers. |
| **Department of Health and Aged Care** |
| **Programs**   * Program 1.3 – First Nations Health |
| **Contribution to Outcome 1 made by linked programs**  The linked program contributes to Outcome 1 by increasing First Nations children and families’ engagement with health and early childhood education and care through the Connected Beginnings program. It improves access to existing early childhood, maternal and child health, and family support services so children are safe, healthy and ready to thrive when they transition to school. |

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.** | | | | | |
|  | 2023-24 Actual Expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 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) | 364,960 | 462,941 | 545,185 | 527,078 | 519,578 |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family*  *Assistance) (Administration)*  *Act 1999* | 1,794 | 656,317 | 4,000 | 4,000 | 4,000 |
| Special accounts |  |  |  |  |  |
| *Wage Justice for Early Childhood*  *Education and Care Workers*  *(Special Account) Act 2024* | - | - | 1,816,071 | 1,079,711 | - |
| Services for Other Entities and  Trust Moneys (SOETM) -  Child Care | 220 | - | - | - | - |
| **Total expenses for Program 1.1** | **366,974** | **1,119,258** | **2,365,256** | **1,610,789** | **523,578** |
|  |  |  |  |  |  |
| **Program 1.2: Child Care Subsidy** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family*  *Assistance) (Administration)*  *Act 1999* | 13,610,584 | 15,449,062 | 16,198,121 | 16,821,435 | 17,796,302 |
| **Total expenses for Program 1.2** | **13,610,584** | **15,449,062** | **16,198,121** | **16,821,435** | **17,796,302** |
|  |  |  |  |  |  |
| **Program 1.3: Government Schools National Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Other services (Appropriation  Act No. 2 and Bill No. 4) | 10,035 | 7,536 | 4,745 | 1,637 | - |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | 11,091,069 | 11,722,075 | 12,248,973 | 12,793,795 | 13,309,335 |
| **Total expenses for Program 1.3** | **11,101,104** | **11,729,611** | **12,253,718** | **12,795,432** | **13,309,335** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| **Program 1.4: Non-Government Schools National Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Other services (Appropriation  Act No. 2 and Bill No. 4) | 152,997 | 121,349 | 124,580 | 128,257 | 132,104 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | 17,867,995 | 19,253,797 | 19,842,404 | 20,623,622 | 21,398,606 |
| **Total expenses for Program 1.4** | **18,020,992** | **19,375,146** | **19,966,984** | **20,751,879** | **21,530,710** |
|  |  |  |  |  |  |
| **Program 1.5: Early Learning and Schools Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) | 240,996 | 289,539 | 210,698 | 150,125 | 134,938 |
| Other services (*Appropriation*  *Act No. 2* and Bill No. 4) | 13,258 | 4,687 | 3,000 | 2,000 | 1,000 |
| Special accounts |  |  |  |  |  |
| Services for Other Entities and  Trust Moneys (SOETM) -  Schools | 549 | - | - | - | - |
| **Total expenses for Program 1.5** | **254,803** | **294,226** | **213,698** | **152,125** | **135,938** |
|  |  |  |  |  |  |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) | 605,956 | 752,480 | 755,883 | 677,203 | 654,516 |
| Other services (Appropriation  Act No. 2and Bill No. 4) | 176,290 | 133,572 | 132,325 | 131,894 | 133,104 |
| Special appropriations | 42,571,442 | 47,081,251 | 48,293,498 | 50,242,852 | 52,508,243 |
| Special Accounts | 769 | - | 1,816,071 | 1,079,711 | - |
| **Administered total** | **43,354,457** | **47,967,303** | **50,997,777** | **52,131,660** | **53,295,863** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 209,140 | 251,793 | 254,212 | 238,590 | 225,226 |
| s74 External Revenue (a) | 2,563 | 378 | 378 | 378 | 378 |
| Expenses not requiring  appropriation in the Budget year (b) | 4,829 | 9,298 | 11,722 | 10,997 | 11,643 |
| **Departmental total** | **216,532** | **261,469** | **266,312** | **249,965** | **237,247** |
| **Total expenses for Outcome 1** | **43,570,989** | **48,228,772** | **51,264,089** | **52,381,625** | **53,533,110** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| **Movement of administered funds between years (c)** |  |  |  |  |  |
| Community Child Care Fund | (5,838) | 2,280 | 2,000 | 1,558 | - |
| Quality Support | (117) | 117 | - | - | - |
| Connected Beginnings | (1,682) | 1,682 | - | - | - |
| Early Learning Teaching Trial | (142) | 142 | - | - | - |
| Commonwealth Teaching  Scholarships Program | (150) | 75 | 75 | - | - |
| First Nations Languages in Schools | (2,000) | - | 2,000 | - | - |
| Helping Children with Autism | (292) | 292 | - | - | - |
| Nationally Consistent Collection  of Data | (6,850) | - | 4,250 | 2,600 | - |
| Respectful Relationships (National  Consent Survey) | (1,000) | 1,000 | - | - | - |
| Student Wellbeing Boost | (250) | 250 | - | - | - |
| Parliament and Civics Education  Rebate | (3,321) | 3,321 | - | - | - |
| High Achieving Teachers | (18,400) | 18,400 | - | - | - |
| **Total movement of administered**  **funds** | **(40,042)** | **27,559** | **8,325** | **4,158** | **-** |
|  |  |  |  |  |  |
|  | **2023­24** | **2024­25** |  |  |  |
| **Average staffing level (number)** | 924 | 1,066 |  |  |  |
| 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act. 2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees. 3. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.   Note: Departmental appropriation splits and totals are indicative estimates and may change in the course  of the budget year as government priorities change. | | | | | |

Table 2.1.2: Program components of Outcome 1

Program 1.1: Support for the Child Care System

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) |  |  |  |  |  |
| Jobs, Education and Training,  Child Care Fee Assistance  (JETCCFA) (a) | 13,621 | - | - | - | - |
| Child Care Services Support | 351,339 | 462,941 | 545,185 | 527,078 | 519,578 |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family*  *Assistance) (Administration)*  *Act 1999* (b) | 1,794 | 656,317 | 4,000 | 4,000 | 4,000 |
| Special account expenses: |  |  |  |  |  |
| *Wage Justice for Early*  *Childhood Education and Care*  *Workers Act 2024* (b) | - | - | 1,816,071 | 1,079,711 | - |
| Services for Other Entities and  Trust Moneys (SOETM) -  Child Care | 220 | - | - | - | - |
| **Total program expenses** | **366,974** | **1,119,258** | **2,365,256** | **1,610,789** | **523,578** |
| 1. The expenditure in 2023-24 for this program represents the derecognition of historical debts as these were assessed as not having a likely legal basis for recovery. 2. The Early Childhood Education and Care Worker Retention Payment Program forms part of the Special Appropriation expense line in 2024-25, and from 1 July 2025 onwards, the program is shown in the Special Account expense line. | | | | | |

Program 1.2: Child Care Subsidy

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family*  *Assistance) (Administration)*  *Act 1999* (a)(b) | 13,610,584 | 15,449,062 | 16,198,121 | 16,821,435 | 17,796,302 |
| **Total program expenses** | **13,610,584** | **15,449,062** | **16,198,121** | **16,821,435** | **17,796,302** |
| 1. From 1 July 2021, the Additional Child Care Subsidy (ACCS) is reported under the Child Care Subsidy (CCS) following administrative changes to improve the way ACCS is administered, resulting from the 2021–22 Budget measure: Commonwealth’s Deregulation Agenda. 2. Legacy programs Child Care Benefit and Child Care Rebate are reported under the CCS. | | | | | |

Program 1.3: Government Schools National Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Other services (Appropriation  Act No. 2 and Bill No. 4) |  |  |  |  |  |
| Additional Support for Northern  Territory | 10,035 | 7,536 | 4,745 | 1,637 | - |
| Special appropriations: |  |  |  |  |  |
| *Australian Education Act 2013* | 11,091,069 | 11,722,075 | 12,248,973 | 12,793,795 | 13,309,335 |
| **Total program expenses** | **11,101,104** | **11,729,611** | **12,253,718** | **12,795,432** | **13,309,335** |

Program 1.4: Non-Government Schools National Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Other services (Appropriation  Act No. 2 and Bill No. 4) |  |  |  |  |  |
| Non-Government  Representative Bodies | 12,004 | - | - | - | - |
| Choice and Affordability Fund | 116,790 | 121,349 | 124,580 | 128,257 | 132,104 |
| South Australian Non-  Government Schools one off  transition assistance | 24,203 | - | - | - | - |
| Special appropriations: |  |  |  |  |  |
| *Australian Education Act 2013* | 17,867,995 | 19,253,797 | 19,842,404 | 20,623,622 | 21,398,606 |
| **Total program expenses** | **18,020,992** | **19,375,146** | **19,966,984** | **20,751,879** | **21,530,710** |

Program 1.5: Early Learning and Schools Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) |  |  |  |  |  |
| ***Early Learning Support*** |  |  |  |  |  |
| Australian Early Development  Census | 12,550 | 10,714 | 6,657 | 13,183 | 11,107 |
| Preschools Data Framework | 8,887 | 21,710 | 17,059 | 1,817 | 1,862 |
| SNAICC – National Voice for  Our Children | - | 4,000 | 4,092 | 4,202 | 4,282 |
| ***Total Early Learning Support*** | ***21,437*** | ***36,424*** | ***27,808*** | ***19,202*** | ***17,251*** |
| ***Schools Support*** |  |  |  |  |  |
| Australian Education  Research Organisation | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Engaged Classrooms | 1,750 | - | - | - | - |
| First Nations Education | 14,502 | 41,403 | 41,358 | 7,801 | 5,282 |
| First Nations Languages in  Schools | 540 | 9,833 | 2,150 | - | - |
| Grants and Awards | 1,479 | 1,532 | 1,566 | 1,599 | 1,629 |
| Helping Children with Autism | 6,157 | 6,974 | 6,829 | 6,973 | 7,105 |
| Life Education - Being  Healthy, Being Active | 1,700 | 1,700 | 1,700 | - | - |
| National Assessment  Reforms | 2,200 | 5,979 | 6,348 | 2,200 | 2,200 |
| National Consent Survey | - | 1,000 | - | - | - |
| National School Resourcing  Board | 1,317 | 1,059 | 1,083 | 1,112 | 1,133 |
| National Schools Reform | 22,943 | 8,958 | 4,250 | 2,600 | - |
| National Teacher Workforce  Action Plan | 24,479 | 64,190 | 48,066 | 42,480 | 37,373 |
| Online Teaching and  Learning Courses to  Support Mathematics (a) | (25) | - | - | - | - |
| Quality Outcomes | 38,816 | 46,249 | 38,061 | 40,451 | 36,032 |

Program 1.5: Early Learning and Schools Support (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| School Education Support | 29,720 | 19,565 | 5,855 | - | - |
| Science, Technology,  Engineering and  Mathematics (STEM) | 700 | - | - | - | - |
| Student Engagement and  Wellbeing | - | 2,021 | 4,037 | 1,053 | 1,059 |
| Student Support Package | 54,628 | 22,156 | - | - | - |
| Student Wellbeing Boost | 3,350 | 250 | - | - | - |
| Supporting Australia’s  Teacher Workforce | 2,240 | 2,286 | 2,583 | 1,738 | 2,648 |
| Supporting Quality Boarding  for Rural and Remote  Students | 2,250 | 1,700 | 1,700 | 1,700 | 1,700 |
| Teacher Resource Hubs | - | 5,230 | 6,157 | 10,039 | 10,326 |
| Youth Support | 813 | 1,030 | 1,147 | 1,177 | 1,200 |
| Other services (Appropriation  Act No. 2and Bill No. 4) |  |  |  |  |  |
| First Nations Education | 7,775 | 2,687 | 1,000 | - | - |
| Literacy Support for  Tasmania Students | 2,000 | 2,000 | 2,000 | 2,000 | 1,000 |
| Schools Upgrade Fund | 3,483 | - | - | - | - |
| Special account expenses: |  |  |  |  |  |
| Services for Other Entities and  Trust Moneys (SOETM) -  Schools | 549 | - | - | - | - |
| ***Total Schools Support*** | ***233,366*** | ***257,802*** | ***185,890*** | ***132,923*** | ***118,687*** |
| **Total program expenses** | **254,803** | **294,226** | **213,698** | **152,125** | **135,938** |
| 1. The expenditure for this program is negative due to timing of a payment and a credit applied from the prior year. | | | | | |

Performance measure for Outcome 1

There have been no material changes to performance criteria for Outcome 1 resulting from decisions made since 2024-25 Budget. For a full outcome of all performance criteria associated with Outcome 1 see the Education Portfolio Budget Statements 2024-25 and the Department of Education Corporate Plan 2024-25. 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

|  |
| --- |
| **Attorney-Generals Department** |
| **Programs**   * Program 1.2 – Attorney-General’s Department Operating Expenses – National Security, Integrity and International |
| **Contribution to Outcome 2 made by linked programs**  The linked program contributes to Outcome 2 by supporting an effective, trauma-informed escalated complaints pathway for all higher education students, contributing to a stronger focus on positive student experiences and improved educational outcomes. |
| **Australian Trade and Investment Commission (Austrade)** |
| **Programs**   * Program 1.1 – Support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy. |
| **Contribution to Outcome 2 made by linked programs**  The linked program contributes to Outcome 2 by promoting Australian education and training internationally and by supporting the sustainable growth of Australian education providers in export markets. |
| **Department of Employment and Workplace Relations** |
| **Programs**   * Program 2.1 – Building Skills and Capability |
| **Contribution to Outcome 2 made by linked programs**  The linked program contributes to Outcome 2 by building skills and capabilities through vocational education and training (VET) which can provide pathways to higher education, and by improving harmonisation of the VET and higher education sectors. Building these pathways will grow tertiary education participation and attainment for all Australians, particularly under-represented cohorts, which is critical to meeting skills needs. |

#### Linked programs (continued)

|  |
| --- |
| **Department of Defence** |
| **Programs**   * Program 2.16 - Nuclear Powered Submarines |
| **Contribution to Outcome 2 made by linked programs**  The linked program contributes to Outcome 2 through the provision of expertise, advice and support in the delivery of Nuclear Powered Submarines capabilities. |
| **Department of Foreign Affairs and Trade** |
| **Programs**   * Program 1.1 – Foreign Affairs and Trade Operations * Program 1.5 – New Colombo Plan – Transforming Regional Relationships |
| **Contribution to Outcome 2 made by linked programs**  The linked programs contribute to Outcome 2 by promoting international education through advocacy and coordination roles at overseas missions. |
| **Department of Home Affairs** |
| **Programs**   * Program 2.2 – Visas |
| **Contribution to Outcome 2 made by linked programs**  The linked program contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas. |
| **National Indigenous Australians Agency** |
| Programs   * Program 1.1 – Jobs, Land and the Economy * Program 1.2 – Children and Schooling |
| **Contribution to Outcome 2 made by linked programs**  The linked programs contribute to Outcome 2 by supporting First Nations students’ school attendance, improved educational outcomes and access to further education and employment. The programs will strengthen and grow First Nations students’ participation, representation and success in tertiary education. |

#### Linked programs (continued)

|  |
| --- |
| **Department of Social Services** |
| Programs   * Program 1.7 – Student Payments |
| **Contribution to Outcome 2 made by linked program**  The linked program contributes to Outcome 2 by providing financial support to students while undertaking further education. This also includes financial assistance enhancing access and participation in further education for First Nations students to improve educational outcomes. |
| **National Indigenous Australians Agency** |
| Programs   * Program 1.1 – Jobs, Land and the Economy * Program 1.2 – Children and Schooling |
| **Contribution to Outcome 2 made by linked programs**  The linked programs contribute to Outcome 2 by supporting First Nations students’ school attendance, improved educational outcomes and access to further education and employment. The programs will strengthen and grow First Nations students’ participation, representation and success in tertiary education. |
| **Services Australia** |
| Programs   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 2 made by linked programs**  The linked programs contribute to Outcome 2 by administering payments to support eligible students to access tertiary education and making payments to eligible job seekers. |

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research.** | | | | | |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| **Program 2.1: Commonwealth Grant Scheme** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* (a) | 7,428,930 | 8,033,413 | 8,362,488 | 8,651,466 | 9,024,479 |
| **Total expenses for Program 2.1** | **7,428,930** | **8,033,413** | **8,362,488** | **8,651,466** | **9,024,479** |
|  |  |  |  |  |  |
| **Program 2.2: Higher Education Superannuation Program** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* | 197,985 | 192,380 | 180,319 | 167,831 | 154,952 |
| **Total expenses for Program 2.2** | **197,985** | **192,380** | **180,319** | **167,831** | **154,952** |
|  |  |  |  |  |  |
| **Program 2.3: Higher Education Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) | 22,089 | 36,154 | 38,017 | 38,727 | 39,444 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act 2003* | 934,889 | 929,268 | 1,130,600 | 1,259,330 | 1,277,592 |
| **Total expenses for Program 2.3** | **956,978** | **965,422** | **1,168,617** | **1,298,057** | **1,317,036** |
|  |  |  |  |  |  |
| **Program 2.4: Higher Education Loan Program** | | | | | |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* (a)(b) | 847,404 | 15,484,335 | 2,584,329 | 2,711,285 | 2,914,798 |
| Special accounts |  |  |  |  |  |
| Higher Education Tuition  Protection Fund | 146 | 3,623 | 3,917 | 4,163 | 4,430 |
| **Total expenses for Program 2.4** | **847,550** | **15,487,958** | **2,588,246** | **2,715,448** | **2,919,228** |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| **Program 2.5: Investment in Higher Education Research** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* | 2,160,192 | 2,287,225 | 2,365,835 | 2,404,069 | 2,472,868 |
| **Total expenses for Program 2.5** | **2,160,192** | **2,287,225** | **2,365,835** | **2,404,069** | **2,472,868** |
|  |  |  |  |  |  |
| **Program 2.6: Research Capacity** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) | 405,433 | 506,987 | 470,630 | 379,169 | 362,967 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act*  *2003* | 94,968 | 314,862 | 295,069 | 216,730 | 224,036 |
| **Total expenses for Program 2.6** | **500,401** | **821,849** | **765,699** | **595,899** | **587,003** |
|  |  |  |  |  |  |
| **Program 2.7: International Education Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) | 22,075 | 22,757 | 9,599 | 5,144 | 3,401 |
| Special accounts |  |  |  |  |  |
| Overseas Students Tuition Fund | 2,237 | 8,788 | 3,602 | 3,692 | 3,784 |
| SOETM - Cheung Kong | 1,777 | 1,500 | 1,870 | 1,055 | 1,053 |
| **Total expenses for Program 2.7** | **26,089** | **33,045** | **15,071** | **9,891** | **8,238** |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| **Outcome 2 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) | 449,597 | 565,898 | 518,246 | 423,040 | 405,812 |
| Special appropriations | 11,664,365 | 27,241,483 | 14,918,640 | 15,410,711 | 16,068,725 |
| Special Accounts | 4,160 | 13,911 | 9,389 | 8,910 | 9,267 |
| **Administered total** | **12,118,122** | **27,821,292** | **15,446,275** | **15,842,661** | **16,483,804** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (c) | 139,861 | 143,636 | 139,296 | 132,394 | 131,529 |
| s74 External Revenue (d) | 1,708 | 4,140 | 3,444 | 3,444 | 3,444 |
| Expenses not requiring  appropriation in the  Budget year (e) | 8,875 | 10,043 | 12,581 | 11,741 | 12,702 |
| **Departmental total** | **150,444** | **157,819** | **155,321** | **147,579** | **147,675** |
| **Total expenses for Outcome 2** | **12,268,566** | **27,979,111** | **15,601,596** | **15,990,240** | **16,631,479** |
|  |  |  |  |  |  |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| **Movement of administered funds between years (f)** |  |  |  |  |  |
| International Education Support | (1,524) | 1,524 | - | - | - |
| Increase Workforce Mobility  (Training Programs) | (315) | 315 | - | - | - |
| **Total movement of administered funds** | **(1,839)** | **1,839** | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | **2023­24** | **2024­25** |  |  |  |
| **Average staffing level (number)** | 583 | 573 |  |  |  |
| 1. Includes an investment in Commonwealth Supported Places for the Nuclear Powered Submarine Program. Performance information for this is reported in Program 2.8 Nuclear Powered Submarine Program in the 2024-25 Portfolio Budget Statement. 2. Increase in expenses linked to the Building Australia’s Future – A fairer deal for student’s measure. 3. Includes expenses for Program 2.8 Nuclear Powered Submarine Program for 2023–24 and 2024–25. 4. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act. 5. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees. 6. 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 2.2.2: Program components of Outcome 2

Program 2.1: Commonwealth Grant Scheme

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Cluster Fund and Place  Loadings | 7,379,985 | 8,033,413 | 8,362,488 | 8,651,466 | 9,024,479 |
| Transition Fund Loading | 48,945 | - | - | - | - |
| **Total program expenses** | **7,428,930** | **8,033,413** | **8,362,488** | **8,651,466** | **9,024,479** |

Program 2.2: Higher Education Superannuation Program

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Higher Education  Superannuation Program | 197,985 | 192,380 | 180,319 | 167,831 | 154,952 |
| **Total program expenses** | **197,985** | **192,380** | **180,319** | **167,831** | **154,952** |

Program 2.3: Higher Education Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) |  |  |  |  |  |
| National Microcredentials  Marketplace | 600 | - | - | - | - |
| Quality Indicators for Learning  and Teaching | 7,968 | 6,894 | 8,318 | 8,583 | 8,847 |
| Tertiary Access Payment | 13,521 | 29,260 | 29,699 | 30,144 | 30,597 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Central Coast Health and  Wellbeing Precinct | 750 | - | - | - | - |
| Collaboration Pilots -  Industry 4.0 (a) | (279) | - | - | - | - |
| Commonwealth Practicum  Support | - | 2,375 | 103,244 | 120,590 | 139,543 |
| Disability Support Program | 10,200 | 35,961 | 54,265 | 56,124 | 57,767 |
| Higher Education and  Offshore Microcredentials | 4,193 | 8,164 | 7,378 | 10,658 | 12,689 |
| Higher Education Continuity  Guarantee | 109,841 | 9,197 | - | - | - |
| Indigenous, Regional and  Low SES Attainment Fund | 276,420 | 291,900 | 135,998 | 9,117 | 8,449 |
| Indigenous Student Success  Program | - | - | 85,942 | 88,828 | 91,477 |
| Jobs and Growth in Tasmania | 12,000 | - | - | - | - |
| National Institutes | 252,648 | 267,507 | 276,701 | 285,991 | 294,522 |
| National Priorities and  Industry Linkage Fund | 249,187 | 265,854 | 135,597 | - | - |
| Needs-based Funding | - | - | 265,739 | 552,463 | 590,982 |
| Outreach Fund | - | - | 21,953 | 44,498 | 45,699 |
| Promotion of Excellence in  Learning & Teaching in  Higher Education (a) | (28) | - | - | - | - |
| Regional University Study  Hubs | 13,210 | 29,538 | 28,293 | 26,321 | 26,799 |
| Strong Beginnings Fund | 4,245 | - | 1,560 | 1,300 | 1,000 |
| Structural Adjustment Fund | - | - | - | 50,000 | - |
| Suburban University Study  Hubs | - | 11,772 | 8,164 | 8,419 | 8,665 |
| Women in STEM | 2,502 | 7,000 | 5,766 | 5,021 | - |
| **Total program expenses** | **956,978** | **965,422** | **1,168,617** | **1,298,057** | **1,317,036** |

(a) The expenditure for this program is negative due to the return of grants from grant recipients, the grants  
 were paid to these recipients in a prior financial year.

Program 2.4: Higher Education Loan Program

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Special Appropriations |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Higher Education Loan  Program | 847,404 | 15,484,335 | 2,584,329 | 2,711,285 | 2,914,798 |
| Special account expenses: |  |  |  |  |  |
| Higher Education Tuition  Protection Fund | 146 | 3,623 | 3,917 | 4,163 | 4,430 |
| **Total program expenses** | **847,550** | **15,487,958** | **2,588,246** | **2,715,448** | **2,919,228** |

Program 2.5: Investment in Higher Education Research

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Special Appropriations |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Research Support Program | 1,005,281 | 1,064,398 | 1,100,981 | 1,137,947 | 1,171,890 |
| Research Training Program | 1,154,911 | 1,222,827 | 1,264,854 | 1,266,122 | 1,300,978 |
| **Total program expenses** | **2,160,192** | **2,287,225** | **2,365,835** | **2,404,069** | **2,472,868** |

Program 2.6: Research Capacity

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) |  |  |  |  |  |
| National Collaborative  Research Infrastructure  Strategy | 402,290 | 502,648 | 466,059 | 374,030 | 357,384 |
| Increase Workforce Mobility  (Training programs) | 3,143 | 4,339 | 4,571 | 5,139 | 5,583 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support*  *Act 2003* |  |  |  |  |  |
| Centre for Augmented  Reasoning | 5,000 | - | - | - | - |
| Enhance Research Capacity  of Regional Universities | 16,112 | 3,669 | - | - | - |
| Higher Education Research  Promotion | 6,355 | 6,615 | 6,801 | 7,065 | 7,214 |
| Increase Workforce Mobility | 2,439 | 6,713 | 12,216 | 19,547 | 26,005 |
| Launch Australia’s  Economic Accelerator | 10,272 | 189,148 | 189,239 | 190,118 | 190,817 |
| Strategic University Reform  Fund | 1,066 | - | - | - | - |
| Trailblazer Universities  Program | 53,724 | 108,717 | 86,813 | - | - |
| **Total program expenses** | **500,401** | **821,849** | **765,699** | **595,899** | **587,003** |

Program 2.7: International Education Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual expenses  $’000 | 2024-25 Revised estimated expenses $’000 | 2025-26 Forward estimate  $’000 | 2026-27 Forward estimate  $’000 | 2027-28 Forward estimate  $’000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) |  |  |  |  |  |
| International Education  Support | 22,075 | 22,757 | 9,599 | 5,144 | 3,401 |
| Special account expenses: |  |  |  |  |  |
| Overseas Students Tuition  Fund | 2,237 | 8,788 | 3,602 | 3,692 | 3,784 |
| SOETM - Cheung Kong | 1,777 | 1,500 | 1,870 | 1,055 | 1,053 |
| **Total program expenses** | **26,089** | **33,045** | **15,071** | **9,891** | **8,238** |

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 Scheme 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 2024-25 Budget. For a full outcome of all performance criteria associated with Outcome 2 see the Education Portfolio Budget Statements 2024-25 and the Department of Education Corporate Plan 2024-25. 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 and balances**

## **Estimates of special account flows and balances**

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

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Opening  balance | Receipts | Payments | Adjustments | Closing  balance |
|  | Outcome | $'000 | $'000 | $'000 | $'000 | $'000 |
| Early Years Quality Fund  Special Account - s5(1) *Early  Years Quality Fund Special   Account Act 2013* (A) | 1 |  |  |  |  |  |
| **2024-25** |  | **42,135** | **-** | **-** | **-** | **42,135** |
| *2023-24* |  | *42,135* | *-* | *-* | *-* | *42,135* |
| Wage Justice for Early  Childhood Education and  Care Workers Special  Account - s8 *Wage Justice  for Early Childhood  Education and Care  Workers (Special  Account) Act 2024 (*A) | 1 |  |  |  |  |  |
| **2024-25 (a)** |  | **-** | **2,895,782** | **-** | **-** | **2,895,782** |
| *2023-24* |  | *-* | *-* | *-* | *-* | *-* |
| Overseas Students Tuition  Fund - s52A *Education  Services for Overseas  Students Legislation  Amendment Act 2012* (A) | 2 |  |  |  |  |  |
| **2024-25** |  | **47,813** | **3,900** | **(8,788)** | **-** | **42,925** |
| *2023-24* |  | *45,899* | *4,086* | *(2,172)* | *-* | *47,813* |

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | | Opening  balance | | Receipts | | Payments | | Adjustments | | Closing  balance | |
|  | Outcome | | $'000 | | $'000 | | $'000 | | $'000 | | $'000 | |
| Higher Education  Tuition Protection   Fund - s167-1  *Higher Education  Support Act 2003* (A) | 2 | |  | |  | |  | |  | |  | |
| **2024-25** |  | | **14,785** | | **6,372** | | **(3,623)** | | **(1,640)** | | **15,894** | |
| *2023-24* |  | | *9,923* | | *5,026* | | *(164)* | | *-* | | *14,785* | |
| Services for Other  Entities and Trust  Moneys - s78  PGPA Act (A) | 1,2 | |  | |  | |  | |  | |  | |
| **2024-25** |  | | **2,857** | | **1,059** | | **(1,500)** | | **-** | | **2,416** | |
| *2023-24* |  | | *3,599* | | *28,288* | | *(29,030)* | | *-* | | *2,857* | |
| **Total special accounts  2024­25 Budget  estimate** |  | | **107,590** | | **2,907,113** | | **(13,911)** | | **(1,640)** | | **2,999,152** | |
| *Total special accounts*  *2023­24 actual* |  | | *101,556* | | *37,400* | | *(31,366)* | | *-* | | *107,590* | |
| (A) = Administered | |  | |  | |  | |  | |  | |  | |
| (D) = Departmental | |  | |  | |  | |  | |  | |  | |
| 1. The amount of $2.896 billion represents funding to be provided through Appropriation Bill (No. 3) 2024‑2025 to establish the Wage Justice for Early Childhood Education and Care Workers Special Account for payments from 1 July 2025. | | | | | | | | | | | | | |

### 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 Actual  $’000 | 2024-25 Revised budget  $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 231,633 | 258,314 | 261,735 | 255,236 | 246,332 |
| Suppliers | 121,246 | 144,118 | 138,096 | 122,076 | 116,751 |
| Depreciation and amortisation (a) | 11,198 | 16,835 | 21,797 | 20,232 | 21,839 |
| Finance costs | 47 | 22 | 5 | - | - |
| Impairment loss on financial assets | 326 | - | - | - | - |
| Write down and impairment of  other assets | 2,526 | - | - | - | - |
| **Total expenses** | **366,976** | **419,289** | **421,633** | **397,544** | **384,922** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 4,271 | 4,518 | 3,822 | 3,822 | 3,822 |
| Other | 2,506 | 2,506 | 2,506 | 2,506 | 2,506 |
| **Total own-source revenue** | **6,777** | **7,024** | **6,328** | **6,328** | **6,328** |
| **Gains** |  |  |  |  |  |
| Other gains | 396 | - | - | - | - |
| **Total gains** | **396** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **7,173** | **7,024** | **6,328** | **6,328** | **6,328** |
| **Net (cost of)/contribution by**  **services** | **(359,803)** | **(412,265)** | **(415,305)** | **(391,216)** | **(378,594)** |
| Revenue from Government | 351,420 | 396,501 | 394,082 | 371,214 | 356,755 |
| **Surplus/(deficit) attributable**  **to the Australian Government** | **(8,383)** | **(15,764)** | **(21,223)** | **(20,002)** | **(21,839)** |
| **Total comprehensive income/  loss incomeincome/(loss)** | **(8,383)** | **(15,764)** | **(21,223)** | **(20,002)** | **(21,839)** |
| **Total comprehensive**  **income/(loss) attributable**  **to the Australian Government** | **(8,383)** | **(15,764)** | **(21,223)** | **(20,002)** | **(21,839)** |

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** | | |  |  |  |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **Total comprehensive**  **income/(loss) - as per statement**  **of Comprehensive Income** | **(8,383)** | **(15,764)** | **(21,223)** | **(20,002)** | **(21,839)** |
| plus: depreciation/amortisation of  assets funded through  appropriations (departmental  capital budget funding  and/or equity injections) (a) | 9,685 | 15,775 | 21,239 | 20,002 | 21,839 |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 1,513 | 1,060 | 558 | 230 | - |
| less: lease principal repayments (b) | (1,503) | (1,071) | (574) | (230) | - |
| **Net Cash Operating Surplus/**  **(Deficit)** | **1,312** | **-** | **-** | **-** | **-** |
| Prepared on Australian Accounting Standards basis.   1. From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No.1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No.1)* or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement. 2. Applies to leases under AASB 16 Leases. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 2,662 | 2,662 | 2,662 | 2,662 | 2,662 |
| Trade and other receivables | 203,676 | 190,956 | 191,816 | 184,418 | 185,775 |
| ***Total financial assets*** | ***206,338*** | ***193,618*** | ***194,478*** | ***187,080*** | ***188,437*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 1,161 | 788 | 230 | - | - |
| Intangibles | 60,247 | 109,337 | 142,356 | 142,784 | 141,435 |
| Other non-financial assets | 893 | 893 | 893 | 893 | 893 |
| ***Total non-financial assets*** | ***62,301*** | ***111,018*** | ***143,479*** | ***143,677*** | ***142,328*** |
| **Total assets** | **268,639** | **304,636** | **337,957** | **330,757** | **330,765** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 51,597 | 51,597 | 51,597 | 51,597 | 51,597 |
| Other payables | 9,038 | 9,410 | 10,221 | 2,873 | 4,323 |
| ***Total payables*** | ***60,635*** | ***61,007*** | ***61,818*** | ***54,470*** | ***55,920*** |
| **Interest bearing**  **liabilities** |  |  |  |  |  |
| Leases | 1,188 | 804 | 230 | - | - |
| ***Total interest bearing***  ***liabilities*** | ***1,188*** | ***804*** | ***230*** | ***-*** | ***-*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 63,731 | 64,326 | 64,375 | 64,325 | 64,232 |
| ***Total provisions*** | ***63,731*** | ***64,326*** | ***64,375*** | ***64,325*** | ***64,232*** |
| **Total liabilities** | **125,554** | **126,137** | **126,423** | **118,795** | **120,152** |
| **Net assets** | **143,085** | **178,499** | **211,534** | **211,962** | **210,613** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 412,351 | 463,529 | 517,791 | 538,221 | 558,711 |
| Retained surplus  /(accumulated deficit) | (269,266) | (285,030) | (306,257) | (326,259) | (348,098) |
| ***Total parent entity interest*** | ***143,085*** | ***178,499*** | ***211,534*** | ***211,962*** | ***210,613*** |
| **Total equity** | **143,085** | **178,499** | **211,534** | **211,962** | **210,613** |
| 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 2024­25)

|  |  |  |  |
| --- | --- | --- | --- |
|  | Retained earnings  $’000 | Contributed equity/capital  $’000 | Total equity  $’000 |
| **Opening balance as at 1 July 2024** |  |  |  |
| Balance carried forward from previous period | (269,266) | 412,351 | 143,085 |
| ***Adjusted opening balance*** | ***(269,266)*** | ***412,351*** | ***143,085*** |
| **Comprehensive income** |  |  |  |
| Surplus/(deficit) for the period | (15,764) | - | (15,764) |
| ***Total comprehensive income*** | ***(15,764)*** | ***-*** | ***(15,764)*** |
| of which: |  |  |  |
| Attributable to the Australian Government | (15,764) | - | (15,764) |
| **Transactions with owners** |  |  |  |
| ***Contributions by owners*** |  |  |  |
| Equity injection – Appropriation | - | 37,346 | 37,346 |
| Departmental Capital Budget (DCB) | - | 13,832 | 13,832 |
| ***Subtotal transactions with owners*** | ***-*** | ***51,178*** | ***51,178*** |
| **Estimated closing balance as at 30 June 2025** | **(285,030)** | **463,529** | **178,499** |
| **Closing balance attributable to the Australian**  **Government** | **(285,030)** | **463,529** | **178,499** |
| Prepared on Australian Accounting Standards basis. | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023­24  Actual  $'000 | 2024­25  Revised  budget  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 | 2027­28  Forward estimate  $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 349,030 | 409,220 | 393,222 | 378,612 | 355,398 |
| Sale of goods and rendering of  services | 2,630 | 4,518 | 3,822 | 3,822 | 3,822 |
| Net GST received | 4,030 | 11,127 | 10,398 | 8,810 | 9,452 |
| ***Total cash received*** | ***355,690*** | ***424,865*** | ***407,442*** | ***391,244*** | ***368,672*** |
| **Cash used** |  |  |  |  |  |
| Employees | 186,905 | 257,347 | 260,875 | 262,634 | 244,975 |
| Suppliers | 159,327 | 148,220 | 142,166 | 124,558 | 119,875 |
| s74 External Revenue  transferred to the OPA | 6,176 | 4,518 | 3,822 | 3,822 | 3,822 |
| Interest payments on lease liability | 47 | 22 | 5 | - | - |
| ***Total cash used*** | ***352,455*** | ***410,107*** | ***406,868*** | ***391,014*** | ***368,672*** |
| **Net cash from/(used by)**  **operating activities** | **3,235** | **14,758** | **574** | **230** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant,  equipment and intangibles | 13,737 | 64,865 | 54,258 | 20,430 | 20,490 |
| ***Total cash used*** | ***13,737*** | ***64,865*** | ***54,258*** | ***20,430*** | ***20,490*** |
| **Net cash from/(used by)**  **investing activities** | **(13,737)** | **(64,865)** | **(54,258)** | **(20,430)** | **(20,490)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity - equity injection | 8,043 | 51,178 | 54,258 | 20,430 | 20,490 |
| Contributed equity - departmental  capital budget | 5,694 | - | - | - | - |
| ***Total cash received*** | ***13,737*** | ***51,178*** | ***54,258*** | ***20,430*** | ***20,490*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease  liability | 1,503 | 1,071 | 574 | 230 | - |
| ***Total cash used*** | ***1,503*** | ***1,071*** | ***574*** | ***230*** | ***-*** |
| **Net cash from/(used by)**  **financing activities** | **12,234** | **50,107** | **53,684** | **20,200** | **20,490** |
| **Net increase/(decrease) in cash**  **held** | **1,732** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at  the beginning of the reporting  period | 930 | 2,662 | 2,662 | 2,662 | 2,662 |
| **Cash and cash equivalents at**  **the end of the reporting period** | **2,662** | **2,662** | **2,662** | **2,662** | **2,662** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1  and Bill 3 (DCB) | 22,105 | 13,832 | 22,072 | 20,430 | 20,490 |
| Equity injections - Act No. 2  and Bill 4 | 25,039 | 37,346 | 32,186 | - | - |
| **Total new capital**  **appropriations** | **47,144** | **51,178** | **54,258** | **20,430** | **20,490** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial*  *assets* | *47,144* | *51,178* | *54,258* | *20,430* | *20,490* |
| ***Total Items*** | ***47,144*** | ***51,178*** | ***54,258*** | ***20,430*** | ***20,490*** |
| **PURCHASE OF NON-**  **FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital  appropriations (a) | 8,043 | 43,647 | 32,186 | - | - |
| Funded by capital  appropriations – DCB (b) | 5,694 | 21,218 | 22,072 | 20,430 | 20,490 |
| **TOTAL** | **13,737** | **64,865** | **54,258** | **20,430** | **20,490** |
| **RECONCILIATION OF CASH**  **USED TO ACQUIRE ASSETS**  **TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 13,737 | 64,865 | 54,258 | 20,430 | 20,490 |
| **Total cash used to acquire**  **assets** | **13,737** | **64,865** | **54,258** | **20,430** | **20,490** |
| Prepared on Australian Accounting Standards basis.   1. Includes proposed Appropriation Bill (No. 4), current *Appropriation Act No. 2 2024-25*, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements). 2. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs). | | | | | |

Table 3.7: Statement of departmental asset movements (Budget Year 2024­25)

|  |  |  |  |
| --- | --- | --- | --- |
|  | Buildings | Computer | Total |
|  |  | software |  |
|  |  | and |  |
|  |  | Intangibles |  |
|  | $'000 | $'000 | $'000 |
| **As at 1 July 2024** |  |  |  |
| Gross book value | - | 150,247 | 150,247 |
| Gross book value - ROU assets | 4,543 | - | 4,543 |
| Accumulated depreciation/amortisation and impairment | - | (90,000) | (90,000) |
| Accumulated depreciation/amortisation and impairment -  ROU assets | (3,382) | - | (3,382) |
| **Opening net book balance** | **1,161** | **60,247** | **61,408** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |
| By purchase - appropriation equity (a) | - | 43,647 | 43,647 |
| By purchase - appropriation ordinary annual services (b) | - | 21,218 | 21,218 |
| By purchase – other - ROU assets | 687 | - | 687 |
| **Total additions** | **687** | **64,865** | **65,552** |
| **Other movements** |  |  |  |
| Depreciation/amortisation expense | - | (15,775) | (15,775) |
| Depreciation/amortisation on ROU assets | (1,060) | - | (1,060) |
| **Total other movements** | **(1,060)** | **(15,775)** | **(16,835)** |
| **As at 30 June 2025** |  |  |  |
| Gross book value | - | 215,112 | 215,112 |
| Gross book value - ROU assets | 5,230 | - | 5,230 |
| Accumulated depreciation/amortisation and impairment | - | (105,775) | (105,775) |
| Accumulated depreciation/amortisation and impairment -   ROU assets | (4,442) | - | (4,442) |
| **Closing net book balance** | **788** | **109,337** | **110,125** |
| Prepared on Australian Accounting Standards basis.   1. "Appropriation equity" refers to equity injections provided through *Appropriation Act (No. 2) 2024-2025* and Appropriation Bill (No. 4) 2024-2025. 2. "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1)* *2024-2025* and Appropriation Bill (No. 3) 2024-2025 for depreciation/amortisation expenses, DCBs or other operational expenses. | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **EXPENSES ADMINISTERED ON**  **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Grants | 40,472,192 | 43,554,782 | 45,230,124 | 46,861,686 | 48,596,432 |
| Personal benefits | 13,605,074 | 15,478,322 | 16,227,820 | 16,851,579 | 17,826,899 |
| Suppliers | 197,846 | 234,548 | 202,701 | 204,372 | 188,600 |
| Subsidies | 119,904 | 844,111 | 2,018,642 | 1,177,451 | 97,869 |
| Interest | 193,765 | 192,405 | 180,344 | 167,856 | 154,977 |
| Finance Cost | 848,479 | 857,667 | 1,239,911 | 1,304,045 | 1,376,677 |
| Depreciation and amortisation | 85 | 92 | 92 | 92 | 92 |
| Write-down and impairment of  assets (a) | 35,210 | 12,329,122 | - | - | 47,722 |
| Fair value losses | - | 2,297,546 | 1,344,418 | 1,407,240 | 1,490,399 |
| **Total expenses administered on**  **behalf of Government** | **55,472,555** | **75,788,595** | **66,444,052** | **67,974,321** | **69,779,667** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 8,940 | 10,272 | 10,642 | 11,120 | 11,499 |
| ***Total taxation revenue*** | ***8,940*** | ***10,272*** | ***10,642*** | ***11,120*** | ***11,499*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Sale of goods and services | 4,743 | 5,070 | 5,280 | 5,540 | 5,813 |
| Interest | 1,936,676 | 1,586,677 | 1,643,551 | 1,765,831 | 1,908,718 |
| Other revenue | 108,714 | 100,137 | 104,620 | 109,002 | 113,811 |
| ***Total non-taxation revenue*** | ***2,050,133*** | ***1,691,884*** | ***1,753,451*** | ***1,880,373*** | ***2,028,342*** |
| **Total own-source revenue**  **administered on behalf of**  **Government** | **2,059,073** | **1,702,156** | **1,764,093** | **1,891,493** | **2,039,841** |
| **Gains** |  |  |  |  |  |
| Fair value gains | 1,565,376 | - | - | - | - |
| **Total gains administered on behalf**  **of government** | **1,565,376** | **-** | **-** | **-** | **-** |
| **Total own-sourced**  **income administered on**  **behalf of Government** | **3,624,449** | **1,702,156** | **1,764,093** | **1,891,493** | **2,039,841** |
| **Net cost of/ (contribution by) services** | **51,848,106** | **74,086,439** | **64,679,959** | **66,082,828** | **67,739,826** |
| **Surplus/(deficit) before income tax** | **(51,848,106)** | **(74,086,439)** | **(64,679,959)** | **(66,082,828)** | **(67,739,826)** |
| **Surplus/(deficit) after income tax** | **(51,848,106)** | **(74,086,439)** | **(64,679,959)** | **(66,082,828)** | **(67,739,826)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserve | 280,121 | - | - | - | - |
| **Total other comprehensive income** | **280,121** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)**  **attributable to the Australian**  **Government** | **(51,567,985)** | **(74,086,439)** | **(64,679,959)** | **(66,082,828)** | **(67,739,826)** |
| Prepared on Australian Accounting Standards basis.   1. Increase in expenses linked to the Building Australia’s Future – A fairer deal for student’s measure. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 107,590 | 2,973,539 | 1,158,934 | 81,543 | 83,830 |
| Trade and other receivables | 49,748,240 | 38,715,498 | 41,356,560 | 44,423,196 | 47,734,289 |
| Other investments | 3,844,057 | 3,844,057 | 3,844,057 | 3,844,057 | 3,844,057 |
| ***Total financial assets*** | ***53,699,887*** | ***45,533,094*** | ***46,359,551*** | ***48,348,796*** | ***51,662,176*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 651 | 639 | 627 | 615 | 603 |
| ***Total non-financial assets*** | ***651*** | ***639*** | ***627*** | ***615*** | ***603*** |
| **Total assets administered**  **on behalf of Government** | **53,700,538** | **45,533,733** | **46,360,178** | **48,349,411** | **51,662,779** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 41,485 | 41,485 | 41,485 | 41,485 | 41,485 |
| Personal benefits | 33,370 | 261,880 | 311,915 | 180,882 | 171,635 |
| Grants | 1,871 | 1,871 | 1,871 | 1,871 | 1,871 |
| Other payables | 494 | 494 | 494 | 494 | 494 |
| ***Total payables*** | ***77,220*** | ***305,730*** | ***355,765*** | ***224,732*** | ***215,485*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 720 | 720 | 720 | 720 | 720 |
| ***Total interest bearing***  ***liabilities*** | ***720*** | ***720*** | ***720*** | ***720*** | ***720*** |
| **Provisions** |  |  |  |  |  |
| Personal benefit provisions | 742,583 | 790,434 | 842,188 | 901,454 | 953,887 |
| Grants provisions | 4,710,799 | 4,429,495 | 4,137,751 | 3,836,174 | 3,525,846 |
| ***Total provisions*** | ***5,453,382*** | ***5,219,929*** | ***4,979,939*** | ***4,737,628*** | ***4,479,733*** |
| **Total liabilities administered  on behalf of Government** | **5,531,322** | **5,526,379** | **5,336,424** | **4,963,080** | **4,695,938** |
| **Net assets/(liabilities)** | **48,169,216** | **40,007,354** | **41,023,754** | **43,386,331** | **46,966,841** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised  budget  $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Net GST received | 1,878,651 | 1,927,152 | 1,987,168 | 2,061,702 | 2,139,491 |
| Taxes | 8,940 | 10,272 | 10,642 | 11,120 | 11,499 |
| Other | 45,372 | 32,850 | 33,173 | 33,433 | 33,706 |
| ***Total cash received*** | ***1,932,963*** | ***1,970,274*** | ***2,030,983*** | ***2,106,255*** | ***2,184,696*** |
| **Cash used** |  |  |  |  |  |
| Grants | 42,754,452 | 45,965,981 | 47,698,884 | 49,406,283 | 51,214,783 |
| Subsidies paid | 119,904 | 844,111 | 2,018,642 | 1,177,451 | 97,869 |
| Personal benefits | 13,691,677 | 15,161,545 | 16,129,913 | 16,941,551 | 17,805,161 |
| Suppliers | 219,440 | 234,548 | 202,701 | 204,372 | 188,600 |
| Interest payments on lease  liability | - | 25 | 25 | 25 | 25 |
| ***Total cash used*** | ***56,785,473*** | ***62,206,210*** | ***66,050,165*** | ***67,729,682*** | ***69,306,438*** |
| **Net cash from/(used by)**  **operating activities** | **(54,852,510)** | **(60,235,936)** | **(64,019,182)** | **(65,623,427)** | **(67,121,742)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Repayments of advances  and loans | 7,217,769 | 4,946,021 | 4,680,068 | 4,653,483 | 4,824,423 |
| ***Total cash received*** | ***7,217,769*** | ***4,946,021*** | ***4,680,068*** | ***4,653,483*** | ***4,824,423*** |
| **Cash used** |  |  |  |  |  |
| Advances and loans made | 7,227,926 | 7,779,208 | 8,181,299 | 8,566,259 | 9,034,230 |
| ***Total cash used*** | ***7,227,926*** | ***7,779,208*** | ***8,181,299*** | ***8,566,259*** | ***9,034,230*** |
| **Net cash from/(used by)**  **investing activities** | **(10,157)** | **(2,833,187)** | **(3,501,231)** | **(3,912,776)** | **(4,209,807)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 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*** | ***(54,862,667)*** | ***(63,069,203)*** | ***(67,520,493)*** | ***(69,536,283)*** | ***(71,331,629)*** |
| Cash and cash  equivalents at beginning  of reporting period | 101,923 | 107,590 | 2,973,539 | 1,158,934 | 81,543 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 64,023,537 | 71,291,293 | 70,765,815 | 73,495,474 | 76,587,463 |
| *Total cash from Official Public Account* | *64,023,537* | *71,291,293* | *70,765,815* | *73,495,474* | *76,587,463* |
| Cash to Official Public  Account for: |  |  |  |  |  |
| - Appropriations | (9,155,203) | (5,356,141) | (5,059,927) | (5,036,582) | (5,253,547) |
| *Total cash to Official Public*  *Account* | *(9,155,203)* | *(5,356,141)* | *(5,059,927)* | *(5,036,582)* | *(5,253,547)* |
| **Cash and cash  equivalents at end of  reporting period** | **107,590** | **2,973,539** | **1,158,934** | **81,543** | **83,830** |
| 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 (2024­25 Budget year)

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

presented.

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Department o

Tertiary Education Quality and Standards Agency

Entity Additional Estimate 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

The Tertiary Education Quality and Standards Agency (TEQSA) is Australia’s independent national quality assurance and regulatory agency for higher education. It was established under the *Tertiary Education Quality and Standards Agency Act 2011* (the Act), which sets out TEQSA’s purpose to protect the interests of students and the reputation of Australia’s higher education sector.

There have been no changes to the functions of TEQSA since the 2024­25 Budget. A full outline of TEQSA’s Strategic Direction and program structures are contained in the 2024­25 Education Portfolio Budget Statements.

**Budget Measures**

The PAES provides details regarding urgent targeted supports affecting the portfolio since Budget. The PAES also articulates decisions published in the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO).

**Provider Information Management System**

As part of the Australian Universities Accord further reforms, the Government will provide $7.6 million over five years from 2024-25 to update TEQSA’s information technology system to meet whole-of-government information security requirements. The cost of this measure will be met over five years from 2024-25 under TEQSA’s cost recovery arrangements.

### 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 2024­25 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 2023–24 financial statements.

Table 1.1: TEQSA resource statement – Additional Estimates for 2024­25 as at February 2025

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation*  *2023-24*  *$’000* | Estimate as at Budget  2024-25 $’000 | Proposed Additional Estimates  2024-25 $’000 | Total estimate at Additional Estimates 2024-25 $’000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available | *9,601* | 9,475 | 1,976 | 11,451 |
| Departmental appropriation | *21,497* | 21,276 | 3,446 | 24,722 |
| s74 External Revenue (b) | *2,621* | 655 | - | 655 |
| Departmental capital budget (c) | *916* | 883 | - | 883 |
| *Total departmental annual appropriations* | *34,635* | *32,289* | *5,422* | *37,711* |
| ***Total departmental resourcing*** | ***34,635*** | ***32,289*** | ***5,422*** | ***37,711*** |
| **Administered** |  |  |  |  |
| *Total administered special appropriations* | ***-*** | *200* | **-** | *200* |
| ***Total administered resourcing*** | ***-*** | ***200*** | **-** | ***200*** |
| **Total resourcing for TEQSA** | ***34,635*** | **32,489** | **5,422** | **37,911** |
|  |  |  |  |  |
|  |  |  | ***Actual***  ***2023-24*** | **2024-25** |
| **Average staffing level (number)** |  |  | *113* | 110 |
| Prepared on a resourcing (i.e., appropriations available) basis.  All figures shown above are GST exclusive - these may not match figures in the cash flow statement.   1. *Appropriation Act (No. 1) 2024-2025* and *Appropriation Bill (No.3) 2024-2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023-24 annual report and encompasses *Appropriation Act (No.1) 2023-2024* and *Appropriation Act (No.3) 2023-2024*. 2. Estimated external revenue receipts under section 74 of the PGPA Act. 3. Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'. | | | | |
|  |  |  |  |  |

**1.3 Entity measures**

Table 1.2 summarises new Government measures taken since the 2024­25 Budget.

Table 1.2: Entity 2024­25 measures since the Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2024­25  $'000 | 2025­26  $'000 | 2026­27  $'000 | 2027­28  $'000 |
| **Payment measures** |  |  |  |  |  |
| Australian Universities Accord - | 1.1 |  |  |  |  |
| further reforms (a) |  |  |  |  |  |
| Administered payments |  | - | - | - | - |
| Departmental payments |  | 3,446 | 1,249 | 1,246 | 1,229 |
| **Total** |  | **3,446** | **1,249** | **1,246** | **1,229** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | - | - | - | - |
| Departmental |  | 3,446 | 1,249 | 1,246 | 1,229 |
| **Total** |  | **3,446** | **1,249** | **1,246** | **1,229** |
| Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a  negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.   1. The lead entity for this measure is the Department of Education. The full measure description and package details appear in the 2024-25 MYEFO under the Department of Education. | | | | | |
|  |  |  |  |  |  |

**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 2024­25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024­25 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2024-25  $'000 | 2025-26  $'000 | 2026-27  $'000 | 2027-28  $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Australian Universities Accord - further reforms | 1.1 | 3,446 | 1,249 | 1,246 | 1,229 |
| **Changes in Parameters** | 1.1 |  |  |  |  |
| (net increase) | - | - | 66 | 22 |
| (net decrease) | - | (22) | - | - |
| **Net impact on appropriations for**  **Outcome 1 (departmental)** |  | **3,446** | **1,227** | **1,312** | **1,251** |
| **Total net impact on appropriations**  **for Outcome 1** |  | **3,446** | **1,227** | **1,312** | **1,251** |
| 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) 2024­25

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2023­24*  *Available*  *$'000* | 2024­25  Budget  $'000 | 2024­25  Revised  $'000 | Additional Estimates  $'000 | Reduced Estimates  $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1:** Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance. | *22,413* | 22,159 | 25,605 | 3,446 | **-** |
| **Total departmental** | ***22,413*** | **22,159** | **25,605** | **3,446** | ***-*** |
| **Total administered and**  **departmental** | ***22,413*** | **22,159** | **25,605** | **3,446** | ***-*** |

## **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 2024­25 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 2024­25 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.** | | | | | |
|  | 2023-24 Actual expenses  $’000 | 2024-25 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 | 20,607 | 24,055 | 21,576 | 22,038 | 22,138 |
| s74 External Revenue (a) | 759 | 655 | 655 | 655 | 655 |
| Expenses not requiring  appropriation in the Budget  year (b) | 1,581 | 1,429 | 1,370 | 1,336 | 1,187 |
| **Departmental total** | **22,947** | **26,139** | **23,601** | **24,029** | **23,980** |
| **Total expenses for program 1.1** | **22,947** | **26,139** | **23,601** | **24,029** | **23,980** |
|  |  |  |  |  |  |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 20,607 | 24,055 | 21,576 | 22,038 | 22,138 |
| s74 External Revenue (a) | 759 | 655 | 655 | 655 | 655 |
| Expenses not requiring  appropriation in the Budget  year (b) | 1,581 | 1,429 | 1,370 | 1,336 | 1,187 |
| **Departmental total** | **22,947** | **26,139** | **23,601** | **24,029** | **23,980** |
| **Total expenses for Outcome 1** | **22,947** | **26,139** | **23,601** | **24,029** | **23,980** |
|  |  |  |  |  |  |
|  | 2023­24 | 2024­25 |  |  |  |
| **Average staffing level (number)** | 113 | 110 |  |  |  |
| 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act. 2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.   Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change. | | | | | |

Table 2.1.3: Performance measure for Outcome 1

There have been no changes to performance criteria for Outcome 1 since the 2024­25 Budget. Refer to the 2024­25 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

TESQA has no special accounts, therefore Table 3.1 is not present.

### 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 14,486 | 14,993 | 15,060 | 15,369 | 15,765 |
| Suppliers | 6,800 | 9,656 | 7,128 | 7,299 | 7,023 |
| Depreciation and amortisation | 1,534 | 1,379 | 1,320 | 1,286 | 1,137 |
| Finance costs | 127 | 111 | 93 | 75 | 55 |
| **Total expenses** | **22,947** | **26,139** | **23,601** | **24,029** | **23,980** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 588 | 650 | 650 | 650 | 650 |
| Rental income | 167 | - | - | - | - |
| **Total own-source revenue** | **755** | **650** | **650** | **650** | **650** |
| **Gains** |  |  |  |  |  |
| Sale of assets | 4 | 5 | 5 | 5 | 5 |
| Other | 47 | 50 | 50 | 50 | 50 |
| **Total gains** | **51** | **55** | **55** | **55** | **55** |
| **Total own-source income** | **806** | **705** | **705** | **705** | **705** |
| **Net (cost of)/contribution by**  **services** | **(22,141)** | **(25,434)** | **(22,896)** | **(23,324)** | **(23,275)** |
| Revenue from Government | 21,497 | 24,722 | 22,292 | 22,806 | 22,959 |
| **Surplus/(deficit) attributable to the**  **Australian Government** | **(644)** | **(712)** | **(604)** | **(518)** | **(316)** |
| **Total comprehensive income/(loss)**  **attributable to the Australian**  **Government** | **(644)** | **(712)** | **(604)** | **(518)** | **(316)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate ‘$000 | 2027-28 Forward estimate $’000 |
| **Total comprehensive income/(loss)**  **- as per statement of**  **Comprehensive Income** | **(644)** | **(712)** | **(604)** | **(518)** | **(316)** |
| plus: depreciation/amortisation of assets  funded through appropriations  (departmental capital budget funding  and/or equity injections) (a) | 980 | 825 | 766 | 732 | 583 |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 554 | 554 | 554 | 554 | 554 |
| less: lease principal repayments (b) | 619 | 667 | 716 | 768 | 821 |
| **Net Cash Operating Surplus/ (Deficit)** | **271** | **-** | **-** | **-** | **-** |
| Prepared on Australian Accounting Standards basis.   1. From 2010-11, the Government introduced the net cash appropriation arrangement that provided non‑corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No.1)* or Bill (No.3). This replaced revenue appropriations provided under *Appropriation Act (No.1)* or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement. 2. Applies to leases under AASB 16 Leases. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023­24 Actual  $'000 | 2024­25  Revised budget  $'000 | 2025­26 Forward estimate  $'000 | 2026­27 Forward estimate  $'000 | 2027­28 Forward estimate  $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 655 | 655 | 655 | 655 | 655 |
| Trade and other receivables | 10,698 | 10,701 | 10,701 | 10,701 | 10,701 |
| ***Total financial assets*** | ***11,353*** | ***11,356*** | ***11,356*** | ***11,356*** | ***11,356*** |
| **Non-financial assets** |  |  |  |  |  |
| Buildings | 5,342 | 4,543 | 3,772 | 3,017 | 2,270 |
| Plant and equipment | 647 | 867 | 1,128 | 1,423 | 1,752 |
| Intangibles - computer software | 1,334 | 1,417 | 1,499 | 1,581 | 1,778 |
| Other non-financial assets | 538 | 538 | 538 | 538 | 538 |
| ***Total non-financial assets*** | ***7,862*** | ***7,365*** | ***6,937*** | ***6,559*** | ***6,338*** |
| **Total assets** | **19,215** | **18,721** | **18,293** | **17,915** | **17,694** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 945 | 945 | 945 | 945 | 945 |
| Other payables | 299 | 301 | 301 | 301 | 301 |
| ***Total payables*** | ***1,244*** | ***1,246*** | ***1,246*** | ***1,246*** | ***1,246*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 4,797 | 4,130 | 3,414 | 2,646 | 1,825 |
| ***Total interest bearing liabilities*** | ***4,797*** | ***4,130*** | ***3,414*** | ***2,646*** | ***1,825*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 2,172 | 2,172 | 2,172 | 2,172 | 2,172 |
| ***Total provisions*** | ***2,172*** | ***2,172*** | ***2,172*** | ***2,172*** | ***2,172*** |
| **Total liabilities** | **8,213** | **7,548** | **6,832** | **6,064** | **5,243** |
| **Net assets** | **11,002** | **11,173** | **11,461** | **11,851** | **12,451** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 17,331 | 18,214 | 19,106 | 20,014 | 20,930 |
| Reserves | 17 | 17 | 17 | 17 | 17 |
| Retained surplus / (accumulated  deficit) | (6,346) | (7,058) | (7,662) | (8,180) | (8,496) |
| ***Total parent entity interest*** | ***11,002*** | ***11,173*** | ***11,461*** | ***11,851*** | ***12,451*** |
| **Total Equity** | **11,002** | **11,173** | **11,461** | **11,851** | **12,451** |
| Prepared on Australian Accounting Standards basis.  \* Equity is the residual interest in assets after the deduction of liabilities. | | | | | |

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2024­25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings  $’000 | Asset revaluation reserve  $’000 | Contributed equity /capital $’000 | Total  Equity  $’000 |
| **Opening balance as at 1 July 2024** |  |  |  |  |
| Balance carried forward from  previous period | (6,346) | 17 | 17,331 | 11,002 |
| ***Adjusted opening balance*** | ***(6,346)*** | ***17*** | ***17,331*** | ***11,002*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | (712) | - | - | (712) |
| ***Total comprehensive income*** | ***(712)*** | ***-*** | ***-*** | ***(712)*** |
| Attributable to the Australian  Government | (712) | - | - | (712) |
| **Transactions with owners** |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |
| Departmental Capital Budget (DCB) | - | - | 883 | 883 |
| ***Sub-total transactions with***  ***owners*** | ***-*** | ***-*** | ***883*** | ***883*** |
| **Estimated closing balance as at**  **30 June 2025** | **(7,058)** | **17** | **18,214** | **11,173** |
| **Closing balance attributable to**  **the Australian Government** | **(7,058)** | **17** | **18,214** | **11,173** |
| Prepared on Australian Accounting Standards basis. | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 22,636 | 24,720 | 22,292 | 22,806 | 22,959 |
| Sale of goods and rendering of  services | 167 | 650 | 650 | 650 | 650 |
| Net GST received | 697 | 966 | 713 | 730 | 702 |
| Other | 2,270 | - | - | - | - |
| ***Total cash received*** | ***25,770*** | ***26,336*** | ***23,655*** | ***24,186*** | ***24,311*** |
| **Cash used** |  |  |  |  |  |
| Employees | 14,677 | 14,993 | 15,060 | 15,369 | 15,765 |
| Suppliers | 7,529 | 9,604 | 7,078 | 7,249 | 6,973 |
| Net GST paid | 158 | 966 | 713 | 730 | 702 |
| Interest payments on lease liability | 127 | 111 | 93 | 75 | 55 |
| s74 External Revenue  transferred to the OPA | 2,621 | - | - | - | - |
| ***Total cash used*** | ***25,112*** | ***25,674*** | ***22,944*** | ***23,423*** | ***23,495*** |
| **Net cash from / (used by)**  **operating activities** | **658** | **662** | **711** | **763** | **816** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,  plant and equipment | 4 | 5 | 5 | 5 | 5 |
| ***Total cash received*** | ***4*** | ***5*** | ***5*** | ***5*** | ***5*** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and  equipment and intangibles | 589 | 883 | 892 | 908 | 916 |
| ***Total cash used*** | ***589*** | ***883*** | ***892*** | ***908*** | ***916*** |
| **Net cash from / (used by)**  **investing activities** | **(585)** | **(878)** | **(887)** | **(903)** | **(911)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 640 | 883 | 892 | 908 | 916 |
| ***Total cash received*** | ***640*** | ***883*** | ***892*** | ***908*** | ***916*** |
| Principal payments on lease liability | 621 | 667 | 716 | 768 | 821 |
| ***Total cash used*** | ***621*** | ***667*** | ***716*** | ***768*** | ***821*** |
| **Net cash from/(used by)**  **financing activities** | **19** | **216** | **176** | **140** | **95** |
| **Net increase/(decrease) in cash**  **held** | **92** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the  beginning of the reporting period | 563 | 655 | 655 | 655 | 655 |
| **Cash and cash equivalents at**  **the end of the reporting period** | **655** | **655** | **655** | **655** | **655** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1 and Bill 3  (DCB) | 916 | 883 | 892 | 908 | 916 |
| **Total new capital appropriations** | **916** | **883** | **892** | **908** | **916** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *916* | *883* | *892* | *908* | *916* |
| ***Total Items*** | ***916*** | ***883*** | ***892*** | ***908*** | ***916*** |
| **PURCHASE OF NON-FINANCIAL**  **ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | 916 | 883 | 892 | 908 | 916 |
| **TOTAL** | **916** | **883** | **892** | **908** | **916** |
| **RECONCILIATION OF CASH USED**  **TO ACQUIRE ASSETS TO ASSET**  **MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 916 | 883 | 892 | 908 | 916 |
| **Total cash used to acquire assets** | **916** | **883** | **892** | **908** | **916** |
| Prepared on Australian Accounting Standards basis.   1. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs). | | | | | |

Table 3.7: Statement of departmental asset movements (Budget year 2024­25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings  $’000 | Plant and equipment  $’000 | Intangibles – computer software  $’000 | Total  $’000 |
| **As at 1 July 2024** |  |  |  |  |
| Gross book value | 2,471 | 1,115 | 6,143 | 9,729 |
| Gross book value - ROU assets | 4,453 | - | - | 4,453 |
| Accumulated depreciation/  amortisation and impairment | (565) | (469) | (4,808) | (5,842) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (1,017) | - | - | (1,017) |
| **Opening net book balance** | **5,342** | **646** | **1,335** | **7,323** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new**  **or replacement assets** |  |  |  |  |
| By purchase - appropriation ordinary  annual services (a) | 64 | 419 | 400 | 883 |
| **Total additions** | **64** | **419** | **400** | **883** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (309) | (198) | (318) | (825) |
| Depreciation/amortisation on  ROU assets | (554) | - | - | (554) |
| **Total other movements** | **(863)** | **(198)** | **(318)** | **(1,379)** |
| **As at 30 June 2025** |  |  |  |  |
| Gross book value | 2,535 | 1,534 | 6,543 | 10,612 |
| Gross book value - ROU assets | 4,453 | - | - | 4,453 |
| Accumulated depreciation/  amortisation and impairment | (874) | (667) | (5,126) | (6,667) |
| Accumulated depreciation/amortisation  and impairment - ROU assets | (1,571) | - | - | (1,571) |
| **Closing net book balance** | **4,543** | **867** | **1,417** | **6,827** |
| Prepared on Australian Accounting Standards basis.   1. "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2024-2025* 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **EXPENSES ADMINISTERED ON**  **BEHALF OF GOVERNMENT** | - | - | - | - | - |
| **Total expenses administered on**  **behalf of Government** | **-** | **-** | **-** | **-** | **-** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Fees and fines | 13,086 | 18,464 | 18,464 | 18,464 | 18,464 |
| ***Total non-taxation revenue*** | ***13,086*** | ***18,464*** | ***18,464*** | ***18,464*** | ***18,464*** |
| **Total own-source revenue**  **administered on behalf of**  **Government** | **13,086** | **18,464** | **18,464** | **18,464** | **18,464** |
| **Total own-source income**  **administered**  **on behalf of Government** | **13,086** | **18,464** | **18,464** | **18,464** | **18,464** |
| **Net cost of/(contribution by) services** | **13,086** | **18,464** | **18,464** | **18,464** | **18,464** |
| **Surplus/(deficit) before income tax** | **13,086** | **18,464** | **18,464** | **18,464** | **18,464** |
| **Surplus/(deficit) after income tax** | **13,086** | **18,464** | **18,464** | **18,464** | **18,464** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Total comprehensive income (loss)**  **attributable to the Australian**  **Government** | **13,086** | **18,464** | **18,464** | **18,464** | **18,464** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate ‘$000 | 2027-28 Forward estimate $’000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Trade and other receivables | 157 | 157 | 157 | 157 | 157 |
| ***Total financial assets*** | ***157*** | ***157*** | ***157*** | ***157*** | ***157*** |
| **Total assets administered on behalf**  **of Government** | **157** | **157** | **157** | **157** | **157** |
| **Net assets/(liabilities)** | **157** | **157** | **157** | **157** | **157** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24  Actual  $’000 | 2024-25 Revised budget $’000 | 2025-26 Forward estimate $’000 | 2026-27 Forward estimate $’000 | 2027-28 Forward estimate $’000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Fees | 12,938 | 18,464 | 18,464 | 18,464 | 18,464 |
| ***Total cash received*** | ***12,938*** | ***18,464*** | ***18,464*** | ***18,464*** | ***18,464*** |
| **Cash used** |  |  |  |  |  |
| Refunds to higher education  providers | 3 | 3 | 3 | 3 | 3 |
| ***Total cash used*** | ***3*** | ***3*** | ***3*** | ***3*** | ***3*** |
| **Net cash from / (used by)**  **operating activities** | **12,935** | **18,461** | **18,461** | **18,461** | **18,461** |
| **Net increase/(decrease) in**  **cash held** | **12,935** | **18,461** | **18,461** | **18,461** | **18,461** |
| **Cash from Official Public**  **Account for:** |  |  |  |  |  |
| - Appropriations | 3 | 3 | 3 | 3 | 3 |
| *Total cash from Official*  *Public Account* | *3* | *3* | *3* | *3* | *3* |
| **Cash to Official Public Account**  **for:** |  |  |  |  |  |
| - Appropriations | (12,938) | (18,464) | (18,464) | (18,464) | (18,464) |
| *Total cash to Official*  *Public Account* | *(12,938)* | *(18,464)* | *(18,464)* | *(18,464)* | *(18,464)* |
| **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 (2024­25 Budget year)

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

# Portfolio Glossary and Acronyms

| Term | Meaning |
| --- | --- |
| Accrual accounting | System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid. |
| Additional Estimates | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts. |
| Additional Estimates Bills or Acts | These are Appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills. |
| Administered items | Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third-party outputs. |
| Appropriation | An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose. |
| Annual Appropriation | Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations. |
| Assets | Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an agency. |
| Budget measure | A decision by the Cabinet or ministers that has resulted in a cost or savings to outlays. |
| Capital expenditure | Expenditure by an agency on capital projects, for example purchasing a building. |
| Consolidated Revenue Fund | Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF. |
| Departmental items | Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred. |

| Term | Meaning |
| --- | --- |
| Depreciation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Expenses | Total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity. |
| Fair value | Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm’s length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder. |
| Forward estimates | A system of rolling three-year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year’s budget bid, and another out-year is added to the forward estimates. |
| Liabilities | Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency’s assets. |
| Net annotated appropriation | Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act. |
| Official Public Account | The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position. |
| Operating result | Equals revenue less expenses. |
| Outcomes | The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved. |
| Portfolio Budget Statements | Statements prepared by portfolios to explain the budget appropriations in terms of outcomes. |
| Public Governance, Performance and Accountability Act 2013 | The Public Governance, Performance and Accountability Act 2013 (PGPA Act) replaced the Financial Management and Accountability (FMA) Act 1997 and the Commonwealth Authorities and Companies (CAC) Act 1997 as of 1 July 2014. |
| Receipts | The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received. |
| Revenue | Total value of resources earned or received to cover the production of goods and services. |
| Section 74 Receipts | See net annotated appropriation. |
| Special Account | Balances existing within the Consolidated Revenue Fund (CFR) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the *PGPA Act 2013*) or through an Act of Parliament (referred to in s80 of the *PGPA Act 2013*). |
| 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  ACCC | Australian Curriculum, Assessment and Reporting Authority  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 |
| AMSI  ANU  ASAC  ASQA | Australian Mathematical Sciences Institute  Australian National University  Australian Schools Anti-Bullying Collective  Australian Standards Quality Agency |
| ARC  ATEC  BFSA | Australian Research Council  Australian Tertiary Education Commission  Better and Fairer Schools Agreement |
| CCCF | Community Child Care Fund |
| CCS | Child Care Subsidy |
| COPE  CRA | Commonwealth own-purpose expense  Commonwealth Rent Assistance |
| CRF | Consolidated Revenue Fund |
| DCB | Departmental Capital Budget |
| DLSF | Digital Literacy Skills Framework |
| ELLA | Early Learning Languages Australia |
| ELLIC  EMM  ERA | English Language Learning for Indigenous Children  Education Ministers Meeting  Excellence in Research for Australia |
| ERA | Excellence in Research for Australia |
| ESOS Act  FY  GGSA | *Education Services for Overseas Students Act 2000*  Financial Year  Good to Great Schools Australia |
| GST | Goods and Services Tax |
| HELP | Higher Education Loan Program |
| HESF | Higher Education Standards Framework |
| Low SES | Low socio-economic status |
| MYEFO | Mid-Year Economic and Fiscal Outlook |
| NAP | National Assessment Program |
| NAPLAN  NATSIEC | National Assessment Program—Literacy and Numeracy  National Aboriginal and Torres Strait Islander Education Corporation |
| NCGP  NDIS  NIAA | National Competitive Grants Program  National Disability Insurance Scheme  National Indigenous Australians Agency |
| NSC | National Skills Commission |
| NUHEP  ONAP | Non-University Higher Education Provider  Online National Assessment Platform |
| OPA | Official Public Account |
| PAES | Portfolio Additional Estimates Statements |
| PBS  PC | Portfolio Budget Statements  Productivity Commission |
| PGPA Act  QILT | Public Governance, Performance and Accountability Act 2013  Quality Indicators for Learning and Teaching |
| ROU | Right of use |
| SEE  SNAICC | Skills for Education and Employment  Secretariat of National Aboriginal and Islander Child Care |
| SOETM  SSAF  SRS | Services for Other Entities and Trust Moneys  Student Services Amenities Fee  Schooling Resource Standard |
| STEM | Science, technology, engineering and mathematics |
| TEQSA  TFH | Tertiary Education Quality and Standards Agency  Together for Humanity |
| TRA | Trades Recognition Australia |
| USI  VET | Unique Student Identifier  Vocational Education and Training |