

PORTFOLIO ADDITIONAL ESTIMATES  
STATEMENTS 2024-25

**EDUCATION PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2024-25

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



THE HON JASON CLARE MP  
MINISTER FOR EDUCATION

THE HON DR ANNE ALY MP  
MINISTER FOR EARLY CHILDHOOD EDUCATION  
MINISTER FOR YOUTH  
MINISTER ASSISTING THE MINISTER FOR  
THE NATIONAL DISABILITY INSURANCE SCHEME

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

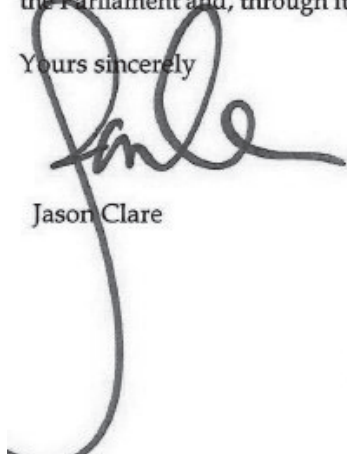
Dear Mr Speaker

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.

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

Yours sincerely



Jason Clare



Anne Aly

## 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nfp	not for publication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 2024-25 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) 2024-25. 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.

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### Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

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

This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

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### Section 3: Special account flows and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

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## Portfolio glossary

Explains key terms relevant to the Portfolio.





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# **Portfolio overview**



# Education Portfolio overview

This document provides information about the changes within the Education Portfolio since the publication of the 2024-25 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 University<sup>1</sup>.

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*.

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

**Figure 1: Education portfolio structure and outcomes**

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

# **Department of Education**

## **Entity additional estimates statements**





# Department of Education

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# Department of Education

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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 2024-25 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 2024-25 as at February 2025**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
<b>Departmental</b>				
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
<b>Total departmental annual appropriations</b>	<b>562,160</b>	<b>627,975</b>	<b>25,394</b>	<b>653,369</b>
<b>Total departmental resourcing</b>	<b>562,160</b>	<b>627,975</b>	<b>25,394</b>	<b>653,369</b>
<b>Administered</b>				
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
<b>Total administered annual appropriations</b>	<b>1,288,863</b>	<b>1,445,295</b>	<b>2,913,229</b>	<b>4,358,524</b>
<b>Total administered special appropriations</b>	<b>60,872,913</b>	<b>64,460,636</b>	<b>2,473,214</b>	<b>66,933,850</b>
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
<b>Total special accounts receipts</b>	<b>107,069</b>	<b>110,772</b>	<b>2,900,015</b>	<b>3,010,787</b>

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts (h)</i>	1,462	-	2,895,782	2,895,782
<i>less payments to corporate entities from annual/special appropriations and special accounts (i)</i>	32,061	28,951	-	28,951
<b>Total administered resourcing</b>	<b>62,235,322</b>	<b>65,987,752</b>	<b>5,390,676</b>	<b>71,378,428</b>
<b>Total resourcing for the Department of Education</b>	<b>62,797,482</b>	<b>66,615,727</b>	<b>5,416,070</b>	<b>72,031,797</b>
			<i>Actual</i> 2023-24	2024-25
<b>Average staffing levels (number)</b>			1,507	1,639

**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	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.

- (a) *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*.
- (b) Excludes appropriation subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 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*.
- (f) 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.
- (g) 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.
- (h) 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.
- (i) '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 2024-25 Budget. The table is split into receipt and payment measures, with the affected program identified.

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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Receipt measures</b>					
Assistance for Recent Arrivals from Conflict Zones (a)					
	2.4				
Administered receipt		-	10	28	41
Departmental receipt		-	-	-	-
<b>Total</b>		-	<b>10</b>	<b>28</b>	<b>41</b>
Australian Universities Accord - further reforms					
	2.4				
Administered receipt		-	(919)	(2,626)	(4,650)
Departmental receipt		-	-	-	-
<b>Total</b>		-	<b>(919)</b>	<b>(2,626)</b>	<b>(4,650)</b>
Building Australia's Future - A fairer deal for students					
	2.4				
Administered receipt		(152,625)	(197,207)	(203,514)	(215,110)
Departmental receipt		-	-	-	-
<b>Total</b>		<b>(152,625)</b>	<b>(197,207)</b>	<b>(203,514)</b>	<b>(215,110)</b>
<b>Total receipt measures</b>					
Administered receipt		(152,625)	(198,116)	(206,112)	(219,719)
Departmental receipt		-	-	-	-
<b>Total</b>		<b>(152,625)</b>	<b>(198,116)</b>	<b>(206,112)</b>	<b>(219,719)</b>
<b>Payment measures</b>					
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	-
<b>Total</b>		<b>652,317</b>	<b>1,827,950</b>	<b>1,089,225</b>	-
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
<b>Total</b>		-	<b>3,563</b>	<b>3,739</b>	<b>4,061</b>
Supplementary Funding for the Inclusion Support Program					
	1.1				
Administered payment		-	104,971	-	-
Departmental payment		-	-	-	-
<b>Total</b>		-	<b>104,971</b>	-	-
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
<b>Total</b>		<b>2,748</b>	<b>169,479</b>	<b>329,683</b>	<b>331,571</b>

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

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

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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'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
<b>Total</b>		<b>23,984</b>	<b>61,792</b>	<b>28,723</b>	<b>(4,156)</b>
Education - reprioritisation	2.1, 2.3				
Administered payment		(35,126)	(47,079)	(53,367)	(61,495)
Departmental payment		-	-	-	-
<b>Total</b>		<b>(35,126)</b>	<b>(47,079)</b>	<b>(53,367)</b>	<b>(61,495)</b>
Building Australia's Future - A fairer deal for students	2				
Administered payment		-	-	-	-
Departmental payment		-	360	-	-
<b>Total</b>		<b>-</b>	<b>360</b>	<b>-</b>	<b>-</b>
Strengthening the Integrity and Sustainability of the International Education Sector	2				
Administered payment		-	-	-	-
Departmental payment		2,250	7,701	5,032	5,334
<b>Total</b>		<b>2,250</b>	<b>7,701</b>	<b>5,032</b>	<b>5,334</b>
<b>Total payment measures</b>					
Administered		644,234	2,085,034	1,367,640	253,281
Departmental		9,540	46,041	36,772	23,441
<b>Total</b>		<b>653,774</b>	<b>2,131,075</b>	<b>1,404,412</b>	<b>276,722</b>

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.

- 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.
- 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.
- 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 2024-25 Budget in Appropriation Bills No. 3 and No. 4.

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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
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	-	-	-
<b>Movement of Funds</b>					
(net increase)	1.1,1.5	28,079	8,325	4,158	-
<b>Changes in Parameters</b>					
(net increase)	1.5	-	68	31	-
(net decrease)	1.1,1.4,1.5	-	(318)	(127)	(740)
<b>Other Variations</b>					
(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 2024-25 Budget (continued)**

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Administered</b>					
<b>Special appropriations (including Special Accounts)</b>					
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
<b>Changes in Parameters</b>					
(net increase)	1.2,1.3,1.4	58,451	75,528	35,278	1,822
<b>Other Variations</b>					
(net increase)	1.2,1.3,1.4	1,559,074	1,377,115	1,398,770	1,459,899
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>5,281,751</b>	<b>1,962,928</b>	<b>2,111,074</b>	<b>2,195,654</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
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	-	-	-
<b>Changes in Parameters</b>					
(net increase)	1	-	-	614	202
(net decrease)	1	-	(214)	-	-
<b>Other Variations</b>					
(net decrease)	1	(8,104)	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>(6,461)</b>	<b>27,517</b>	<b>22,895</b>	<b>9,736</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>5,275,290</b>	<b>1,990,445</b>	<b>2,133,969</b>	<b>2,205,390</b>

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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Outcome 2 Administered</b>					
<b>Annual appropriations</b>					
Education - reprioritisation	2.3	(23,639)	(23,125)	(21,672)	(21,219)
<b>Movement of Funds</b>					
(net increase)	2.6,2.7	1,839	-	-	-
<b>Changes in Parameters</b>					
(net increase)	2.3,2.6,2.7	-	2,549	1,435	1,331
<b>Special appropriations (including Special Accounts)</b>					
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)
<b>Changes in Parameters</b>					
(net increase)	2.1,2.3,2.4 2.5,2.6	-	9,716	104,559	174,516
<b>Other Variations</b>					
(net increase)	2.1,2.2,2.3 2.4,2.6	119,642	107,490	145,306	212,198
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>104,692</b>	<b>48,408</b>	<b>37,661</b>	<b>68,678</b>

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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	
<b>Outcome 2</b>						
<b>Departmental</b>						
<b>Annual appropriations</b>						
	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
<b>Changes in Parameters</b>						
	(net increase)	2	-	-	426	142
	(net decrease)	2	-	(144)	-	-
<b>Other Variations</b>						
	(net increase)	2	413	417	423	418
	(net decrease)	2	(10,314)	-	-	-
<b>Capital appropriations</b>						
<b>Other Variations</b>						
	(net increase)	2	3,785	-	-	-
<b>Net impact on appropriations for Outcome 2 (departmental)</b>			<b>1,781</b>	<b>18,583</b>	<b>15,340</b>	<b>14,467</b>
<b>Total net impact on appropriations for Outcome 2</b>			<b>106,473</b>	<b>66,991</b>	<b>53,001</b>	<b>83,145</b>

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

- (a) 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) 2024-25**

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates(a) \$'000
<b>Administered items</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	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)
<b>Total administered</b>	<b>1,136,659</b>	<b>1,314,757</b>	<b>4,224,952</b>	<b>2,933,834</b>	<b>(23,639)</b>
<b>Departmental programs (b)</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)
<b>Total departmental</b>	<b>365,395</b>	<b>418,798</b>	<b>410,333</b>	<b>9,953</b>	<b>(18,418)</b>
<b>Total administered and departmental</b>	<b>1,502,054</b>	<b>1,733,555</b>	<b>4,635,285</b>	<b>2,943,787</b>	<b>(42,057)</b>

(a) Reflects withholdings under section 51 of the PGPA Act of Annual Appropriation Acts.

(b) 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) 2024-25**

	<i>2023-24 Available \$'000</i>	<i>2024-25 Budget \$'000</i>	<i>2024-25 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
<b>Payments to states, ACT, NT and local government</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	152,204	130,538	133,572	3,034	-
<b>Total payments to states, ACT, NT and local government</b>	<b>152,204</b>	<b>130,538</b>	<b>133,572</b>	<b>3,034</b>	<b>-</b>
<b>Non-operating</b>					
Equity injections	22,377	33,561	37,346	3,785	-
<b>Total non-operating</b>	<b>22,377</b>	<b>33,561</b>	<b>37,346</b>	<b>3,785</b>	<b>-</b>
<b>Total other services</b>	<b>174,581</b>	<b>164,099</b>	<b>170,918</b>	<b>6,819</b>	<b>-</b>

## **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

<b>Department of Social Services</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.1 – Families and Communities</li> <li>• Program 3.1 – Disability and Carers</li> </ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>Linked program 2.1 contributes to Outcome 1 by providing supports and services to families under the Families and Children Activity to improve the safety and wellbeing of children and young people and enhance family functioning.</p> <p>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.</p> <p>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.</p> <p>Linked program 3.1 contributes to Outcome 1 by providing key actions, under the Early Childhood Targeted Action Plan that supports Australia’s Disability Strategy 2021-2031, and the Early Years Strategy 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.</p> <p>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.</p>

**Linked programs (continued)**

<p><b>Department of the Treasury</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.4 Commonwealth-State Financial Relations</li> </ul>
<p><b>Contribution to Outcome 1 made by linked program</b></p> <p>The linked program contributes to Outcome 1 by making National Partnership Payments to the states.</p>
<p><b>National Indigenous Australians Agency</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Jobs, Land and the Economy</li> <li>• Program 1.2 – Children and Schooling</li> </ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The linked programs contribute to Outcome 1 by supporting First Nations students' school attendance, improved educational outcomes and access to further education, training and employment.</p>
<p><b>Services Australia</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Strategy and Corporate Enabling</li> <li>• Program 1.2 – Customer Service Delivery</li> <li>• Program 1.3 – Technology and Transformation</li> </ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The linked programs contribute to Outcome 1 by administering child care payments to eligible families.</p> <p>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.</p> <p>In the 2024-25 Mid-Year Economic and Fiscal Update, the Australian Government announced key reforms to early childhood education and care:</p> <ul style="list-style-type: none"> <li>• \$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</li> <li>• 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</li> <li>• development of an Early Education Service Delivery Price to better understand the cost of delivering services around the country and underpin future reform.</li> </ul>



**Linked Programs (continued)**

<b>Australian Bureau of Statistics</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Australian Bureau of Statistics</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
<p>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.</p> <p><i>Program 1.1 – Australian Bureau of Statistics</i> maintains an index for the provision of childcare services to support a fee constraint for participating providers.</p>
<b>Department of Health and Aged Care</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.3 – First Nations Health</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
<p>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.</p>

**Budgeted expenses for Outcome 1**

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

<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.</b>					
	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
<b>Program 1.1: Support for the Child Care System</b>					
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					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	1,794	656,317	4,000	4,000	4,000
Special accounts					
<i>Wage Justice for Early Childhood Education and Care Workers (Special Account) Act 2024</i>	-	-	1,816,071	1,079,711	-
Services for Other Entities and Trust Moneys (SOETM) - Child Care	220	-	-	-	-
<b>Total expenses for Program 1.1</b>	<b>366,974</b>	<b>1,119,258</b>	<b>2,365,256</b>	<b>1,610,789</b>	<b>523,578</b>
<b>Program 1.2: Child Care Subsidy</b>					
Administered expenses					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	13,610,584	15,449,062	16,198,121	16,821,435	17,796,302
<b>Total expenses for Program 1.2</b>	<b>13,610,584</b>	<b>15,449,062</b>	<b>16,198,121</b>	<b>16,821,435</b>	<b>17,796,302</b>
<b>Program 1.3: Government Schools National Support</b>					
Administered expenses					
Other services (Appropriation Act No. 2 and Bill No. 4)	10,035	7,536	4,745	1,637	-
Special appropriations					
<i>Australian Education Act 2013</i>	11,091,069	11,722,075	12,248,973	12,793,795	13,309,335
<b>Total expenses for Program 1.3</b>	<b>11,101,104</b>	<b>11,729,611</b>	<b>12,253,718</b>	<b>12,795,432</b>	<b>13,309,335</b>

**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
<b>Program 1.4: Non-Government Schools National Support</b>					
Administered expenses					
Other services (Appropriation Act No. 2 and Bill No. 4)	152,997	121,349	124,580	128,257	132,104
Special appropriations					
<i>Australian Education Act 2013</i>	17,867,995	19,253,797	19,842,404	20,623,622	21,398,606
<b>Total expenses for Program 1.4</b>	<b>18,020,992</b>	<b>19,375,146</b>	<b>19,966,984</b>	<b>20,751,879</b>	<b>21,530,710</b>
<b>Program 1.5: Early Learning and Schools Support</b>					
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	-	-	-	-
<b>Total expenses for Program 1.5</b>	<b>254,803</b>	<b>294,226</b>	<b>213,698</b>	<b>152,125</b>	<b>135,938</b>
<b>Outcome 1 Totals by appropriation type</b>					
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. 2 and 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	-
<b>Administered total</b>	<b>43,354,457</b>	<b>47,967,303</b>	<b>50,997,777</b>	<b>52,131,660</b>	<b>53,295,863</b>
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
<b>Departmental total</b>	<b>216,532</b>	<b>261,469</b>	<b>266,312</b>	<b>249,965</b>	<b>237,247</b>
<b>Total expenses for Outcome 1</b>	<b>43,570,989</b>	<b>48,228,772</b>	<b>51,264,089</b>	<b>52,381,625</b>	<b>53,533,110</b>

**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
<b>Movement of administered funds between years (c)</b>					
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	-	-	-
<b>Total movement of administered funds</b>	<b>(40,042)</b>	<b>27,559</b>	<b>8,325</b>	<b>4,158</b>	<b>-</b>
	<b>2023-24</b>	<b>2024-25</b>			
<b>Average staffing level (number)</b>	924	1,066			

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

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

**Table 2.1.2: Program components of Outcome 1**

**Program 1.1: Support for the Child Care System**

	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:					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i> (b)	1,794	656,317	4,000	4,000	4,000
Special account expenses:					
<i>Wage Justice for Early Childhood Education and Care Workers Act 2024</i> (b)	-	-	1,816,071	1,079,711	-
Services for Other Entities and Trust Moneys (SOETM) - Child Care	220	-	-	-	-
<b>Total program expenses</b>	<b>366,974</b>	<b>1,119,258</b>	<b>2,365,256</b>	<b>1,610,789</b>	<b>523,578</b>

(a) 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.

(b) 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:					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i> (a)(b)	13,610,584	15,449,062	16,198,121	16,821,435	17,796,302
<b>Total program expenses</b>	<b>13,610,584</b>	<b>15,449,062</b>	<b>16,198,121</b>	<b>16,821,435</b>	<b>17,796,302</b>

(a) From 1 July 2021, the Additional Child Care Subsidy (ACCS) is reported under the Child Care Subsidy (CCS) following administrative changes to improve the way ACCS is administered, resulting from the 2021–22 Budget measure: Commonwealth’s Deregulation Agenda.

(b) Legacy programs Child Care Benefit and Child Care Rebate are reported under the CCS.

**Program 1.3: Government Schools National Support**

	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:					
<i>Australian Education Act 2013</i>	11,091,069	11,722,075	12,248,973	12,793,795	13,309,335
<b>Total program expenses</b>	<b>11,101,104</b>	<b>11,729,611</b>	<b>12,253,718</b>	<b>12,795,432</b>	<b>13,309,335</b>

**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:					
<i>Australian Education Act 2013</i>	17,867,995	19,253,797	19,842,404	20,623,622	21,398,606
<b>Total program expenses</b>	<b>18,020,992</b>	<b>19,375,146</b>	<b>19,966,984</b>	<b>20,751,879</b>	<b>21,530,710</b>

**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)					
<b>Early Learning Support</b>					
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
<b>Total Early Learning Support</b>	<b>21,437</b>	<b>36,424</b>	<b>27,808</b>	<b>19,202</b>	<b>17,251</b>
<b>Schools Support</b>					
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 Science, Technology, Engineering and Mathematics (STEM)	29,720	19,565	5,855	-	-
Student Engagement and Wellbeing	700	-	-	-	-
Student Support Package	-	2,021	4,037	1,053	1,059
Student Wellbeing Boost	54,628	22,156	-	-	-
Supporting Australia's Teacher Workforce	3,350	250	-	-	-
Supporting Quality Boarding for Rural and Remote Students	2,240	2,286	2,583	1,738	2,648
Teacher Resource Hubs	2,250	1,700	1,700	1,700	1,700
Youth Support	-	5,230	6,157	10,039	10,326
Other services (Appropriation Act No. 2 and Bill No. 4)	813	1,030	1,147	1,177	1,200
First Nations Education Literacy Support for Tasmania Students	7,775	2,687	1,000	-	-
Schools Upgrade Fund	2,000	2,000	2,000	2,000	1,000
Special account expenses: Services for Other Entities and Trust Moneys (SOETM) - Schools	3,483	-	-	-	-
	549	-	-	-	-
<b>Total Schools Support</b>	<b>233,366</b>	<b>257,802</b>	<b>185,890</b>	<b>132,923</b>	<b>118,687</b>
<b>Total program expenses</b>	<b>254,803</b>	<b>294,226</b>	<b>213,698</b>	<b>152,125</b>	<b>135,938</b>

(a) 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

<p><b>Attorney-Generals Department</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.2 – Attorney-General’s Department Operating Expenses – National Security, Integrity and International</li> </ul>
<p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>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.</p>
<p><b>Australian Trade and Investment Commission (Austrade)</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy.</li> </ul>
<p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>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.</p>
<p><b>Department of Employment and Workplace Relations</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 2.1 – Building Skills and Capability</li> </ul>
<p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>The linked program contributes to Outcome 2 by building skills and capabilities through vocational education and training (VET) which can provide pathways to higher education, 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.</p>

**Linked programs (continued)**

<b>Department of Defence</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 2.16 - Nuclear Powered Submarines</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b>
The linked program contributes to Outcome 2 through the provision of expertise, advice and support in the delivery of Nuclear Powered Submarines capabilities.
<b>Department of Foreign Affairs and Trade</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Foreign Affairs and Trade Operations</li> <li>• Program 1.5 – New Colombo Plan – Transforming Regional Relationships</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b>
The linked programs contribute to Outcome 2 by promoting international education through advocacy and coordination roles at overseas missions.
<b>Department of Home Affairs</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 2.2 – Visas</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b>
The linked program contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.
<b>National Indigenous Australians Agency</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Jobs, Land and the Economy</li> <li>• Program 1.2 – Children and Schooling</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b>
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)**

<p><b>Department of Social Services</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.7 – Student Payments</li> </ul>
<p><b>Contribution to Outcome 2 made by linked program</b></p> <p>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.</p>
<p><b>National Indigenous Australians Agency</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Jobs, Land and the Economy</li> <li>• Program 1.2 – Children and Schooling</li> </ul>
<p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>The linked programs contribute to Outcome 2 by supporting First Nations students’ school attendance, improved educational outcomes and access to further education and employment. The programs will strengthen and grow First Nations students’ participation, representation and success in tertiary education.</p>
<p><b>Services Australia</b></p>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Strategy and Corporate Enabling</li> <li>• Program 1.2 – Customer Service Delivery</li> <li>• Program 1.3 – Technology and Transformation</li> </ul>
<p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>The linked programs contribute to Outcome 2 by administering payments to support eligible students to access tertiary education and making payments to eligible job seekers.</p>

**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
<b>Program 2.1: Commonwealth Grant Scheme</b>					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003 (a)</i>	7,428,930	8,033,413	8,362,488	8,651,466	9,024,479
<b>Total expenses for Program 2.1</b>	<b>7,428,930</b>	<b>8,033,413</b>	<b>8,362,488</b>	<b>8,651,466</b>	<b>9,024,479</b>
<b>Program 2.2: Higher Education Superannuation Program</b>					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	197,985	192,380	180,319	167,831	154,952
<b>Total expenses for Program 2.2</b>	<b>197,985</b>	<b>192,380</b>	<b>180,319</b>	<b>167,831</b>	<b>154,952</b>
<b>Program 2.3: Higher Education Support</b>					
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					
<i>Higher Education Support Act 2003</i>	934,889	929,268	1,130,600	1,259,330	1,277,592
<b>Total expenses for Program 2.3</b>	<b>956,978</b>	<b>965,422</b>	<b>1,168,617</b>	<b>1,298,057</b>	<b>1,317,036</b>
<b>Program 2.4: Higher Education Loan Program</b>					
Special appropriations					
<i>Higher Education Support Act 2003 (a)(b)</i>	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
<b>Total expenses for Program 2.4</b>	<b>847,550</b>	<b>15,487,958</b>	<b>2,588,246</b>	<b>2,715,448</b>	<b>2,919,228</b>

**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
<b>Program 2.5: Investment in Higher Education Research</b>					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	2,160,192	2,287,225	2,365,835	2,404,069	2,472,868
<b>Total expenses for Program 2.5</b>	<b>2,160,192</b>	<b>2,287,225</b>	<b>2,365,835</b>	<b>2,404,069</b>	<b>2,472,868</b>
<b>Program 2.6: Research Capacity</b>					
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					
<i>Higher Education Support Act 2003</i>	94,968	314,862	295,069	216,730	224,036
<b>Total expenses for Program 2.6</b>	<b>500,401</b>	<b>821,849</b>	<b>765,699</b>	<b>595,899</b>	<b>587,003</b>
<b>Program 2.7: International Education Support</b>					
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
<b>Total expenses for Program 2.7</b>	<b>26,089</b>	<b>33,045</b>	<b>15,071</b>	<b>9,891</b>	<b>8,238</b>

**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
<b>Outcome 2 Totals by appropriation type</b>					
<b>Administered expenses</b>					
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
<b>Administered total</b>	<b>12,118,122</b>	<b>27,821,292</b>	<b>15,446,275</b>	<b>15,842,661</b>	<b>16,483,804</b>
<b>Departmental expenses</b>					
Departmental appropriation (c) s74 External Revenue (d)	139,861 1,708	143,636 4,140	139,296 3,444	132,394 3,444	131,529 3,444
Expenses not requiring appropriation in the Budget year (e)	8,875	10,043	12,581	11,741	12,702
<b>Departmental total</b>	<b>150,444</b>	<b>157,819</b>	<b>155,321</b>	<b>147,579</b>	<b>147,675</b>
<b>Total expenses for Outcome 2</b>	<b>12,268,566</b>	<b>27,979,111</b>	<b>15,601,596</b>	<b>15,990,240</b>	<b>16,631,479</b>

	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
<b>Movement of administered funds between years (f)</b>					
International Education Support	(1,524)	1,524	-	-	-
Increase Workforce Mobility (Training Programs)	(315)	315	-	-	-
<b>Total movement of administered</b>	<b>(1,839)</b>	<b>1,839</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2023-24	2024-25
<b>Average staffing level (number)</b>	583	573

- (a) Includes an investment in Commonwealth Supported Places for the Nuclear Powered Submarine Program. Performance information for this is reported in Program 2.8 Nuclear Powered Submarine Program in the 2024-25 Portfolio Budget Statement.
- (b) Increase in expenses linked to the Building Australia's Future – A fairer deal for student's measure.
- (c) Includes expenses for Program 2.8 Nuclear Powered Submarine Program for 2023–24 and 2024–25.
- (d) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (e) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.
- (f) 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:					
<i>Higher Education Support Act 2003</i>					
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	-	-	-	-
<b>Total program expenses</b>	<b>7,428,930</b>	<b>8,033,413</b>	<b>8,362,488</b>	<b>8,651,466</b>	<b>9,024,479</b>

**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:					
<i>Higher Education Support Act 2003</i>					
Higher Education Superannuation Program	197,985	192,380	180,319	167,831	154,952
<b>Total program expenses</b>	<b>197,985</b>	<b>192,380</b>	<b>180,319</b>	<b>167,831</b>	<b>154,952</b>



**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
<b>Annual administered expenses:</b>					
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
<b>Special appropriations:</b>					
<i>Higher Education Support Act 2003</i>					
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	-
<b>Total program expenses</b>	<b>956,978</b>	<b>965,422</b>	<b>1,168,617</b>	<b>1,298,057</b>	<b>1,317,036</b>

(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					
<i>Higher Education Support Act 2003</i>					
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
<b>Total program expenses</b>	<b>847,550</b>	<b>15,487,958</b>	<b>2,588,246</b>	<b>2,715,448</b>	<b>2,919,228</b>

**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					
<i>Higher Education Support Act 2003</i>					
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
<b>Total program expenses</b>	<b>2,160,192</b>	<b>2,287,225</b>	<b>2,365,835</b>	<b>2,404,069</b>	<b>2,472,868</b>

**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:					
<i>Higher Education Support Act 2003</i>					
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 Launch Australia's Economic Accelerator	2,439	6,713	12,216	19,547	26,005
Strategic University Reform Fund	1,066	-	-	-	-
Trailblazer Universities Program	53,724	108,717	86,813	-	-
<b>Total program expenses</b>	<b>500,401</b>	<b>821,849</b>	<b>765,699</b>	<b>595,899</b>	<b>587,003</b>

**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
<b>Total program expenses</b>	<b>26,089</b>	<b>33,045</b>	<b>15,071</b>	<b>9,891</b>	<b>8,238</b>

**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) <i>Early Years Quality Fund Special Account Act 2013 (A)</i>	1					
<b>2024-25</b>		<b>42,135</b>	-	-	-	<b>42,135</b>
2023-24		42,135	-	-	-	42,135
Wage Justice for Early Childhood Education and Care Workers Special Account - s8 <i>Wage Justice for Early Childhood Education and Care Workers (Special Account) Act 2024 (A)</i>	1					
<b>2024-25 (a)</b>		-	<b>2,895,782</b>	-	-	<b>2,895,782</b>
2023-24		-	-	-	-	-
Overseas Students Tuition Fund - s52A <i>Education Services for Overseas Students Legislation Amendment Act 2012 (A)</i>	2					
<b>2024-25</b>		<b>47,813</b>	<b>3,900</b>	<b>(8,788)</b>	-	<b>42,925</b>
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 <i>Higher Education Support Act 2003</i> (A)	2				
<b>2024-25</b>	<b>14,785</b>	<b>6,372</b>	<b>(3,623)</b>	<b>(1,640)</b>	<b>15,894</b>
2023-24	9,923	5,026	(164)	-	14,785
Services for Other Entities and Trust Moneys - s78 PGPA Act (A)	1,2				
<b>2024-25</b>	<b>2,857</b>	<b>1,059</b>	<b>(1,500)</b>	-	<b>2,416</b>
2023-24	3,599	28,288	(29,030)	-	2,857
<b>Total special accounts 2024-25 Budget estimate</b>	<b>107,590</b>	<b>2,907,113</b>	<b>(13,911)</b>	<b>(1,640)</b>	<b>2,999,152</b>
<i>Total special accounts 2023-24 actual</i>	<i>101,556</i>	<i>37,400</i>	<i>(31,366)</i>	-	<i>107,590</i>

(A) = Administered

(D) = Departmental

(a) 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
<b>EXPENSES</b>					
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	-	-	-	-
<b>Total expenses</b>	<b>366,976</b>	<b>419,289</b>	<b>421,633</b>	<b>397,544</b>	<b>384,922</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
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
<b>Total own-source revenue</b>	<b>6,777</b>	<b>7,024</b>	<b>6,328</b>	<b>6,328</b>	<b>6,328</b>
<b>Gains</b>					
Other gains	396	-	-	-	-
<b>Total gains</b>	<b>396</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>7,173</b>	<b>7,024</b>	<b>6,328</b>	<b>6,328</b>	<b>6,328</b>
<b>Net (cost of)/contribution by services</b>	<b>(359,803)</b>	<b>(412,265)</b>	<b>(415,305)</b>	<b>(391,216)</b>	<b>(378,594)</b>
Revenue from Government	351,420	396,501	394,082	371,214	356,755
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(8,383)</b>	<b>(15,764)</b>	<b>(21,223)</b>	<b>(20,002)</b>	<b>(21,839)</b>
<b>Total comprehensive income/loss</b>	<b>(8,383)</b>	<b>(15,764)</b>	<b>(21,223)</b>	<b>(20,002)</b>	<b>(21,839)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(8,383)</b>	<b>(15,764)</b>	<b>(21,223)</b>	<b>(20,002)</b>	<b>(21,839)</b>

**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
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(8,383)</b>	<b>(15,764)</b>	<b>(21,223)</b>	<b>(20,002)</b>	<b>(21,839)</b>
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)	-
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>1,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>206,338</b>	<b>193,618</b>	<b>194,478</b>	<b>187,080</b>	<b>188,437</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>62,301</b>	<b>111,018</b>	<b>143,479</b>	<b>143,677</b>	<b>142,328</b>
<b>Total assets</b>	<b>268,639</b>	<b>304,636</b>	<b>337,957</b>	<b>330,757</b>	<b>330,765</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	51,597	51,597	51,597	51,597	51,597
Other payables	9,038	9,410	10,221	2,873	4,323
<b>Total payables</b>	<b>60,635</b>	<b>61,007</b>	<b>61,818</b>	<b>54,470</b>	<b>55,920</b>
<b>Interest bearing liabilities</b>					
Leases	1,188	804	230	-	-
<b>Total interest bearing liabilities</b>	<b>1,188</b>	<b>804</b>	<b>230</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employee provisions	63,731	64,326	64,375	64,325	64,232
<b>Total provisions</b>	<b>63,731</b>	<b>64,326</b>	<b>64,375</b>	<b>64,325</b>	<b>64,232</b>
<b>Total liabilities</b>	<b>125,554</b>	<b>126,137</b>	<b>126,423</b>	<b>118,795</b>	<b>120,152</b>
<b>Net assets</b>	<b>143,085</b>	<b>178,499</b>	<b>211,534</b>	<b>211,962</b>	<b>210,613</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
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)
<b>Total parent entity interest</b>	<b>143,085</b>	<b>178,499</b>	<b>211,534</b>	<b>211,962</b>	<b>210,613</b>
<b>Total equity</b>	<b>143,085</b>	<b>178,499</b>	<b>211,534</b>	<b>211,962</b>	<b>210,613</b>

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 2024-25)**

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

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>355,690</b>	<b>424,865</b>	<b>407,442</b>	<b>391,244</b>	<b>368,672</b>
<b>Cash used</b>					
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	-	-
<b>Total cash used</b>	<b>352,455</b>	<b>410,107</b>	<b>406,868</b>	<b>391,014</b>	<b>368,672</b>
<b>Net cash from/(used by) operating activities</b>	<b>3,235</b>	<b>14,758</b>	<b>574</b>	<b>230</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	13,737	64,865	54,258	20,430	20,490
<b>Total cash used</b>	<b>13,737</b>	<b>64,865</b>	<b>54,258</b>	<b>20,430</b>	<b>20,490</b>
<b>Net cash from/(used by) investing activities</b>	<b>(13,737)</b>	<b>(64,865)</b>	<b>(54,258)</b>	<b>(20,430)</b>	<b>(20,490)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity - equity injection	8,043	51,178	54,258	20,430	20,490
Contributed equity - departmental capital budget	5,694	-	-	-	-
<b>Total cash received</b>	<b>13,737</b>	<b>51,178</b>	<b>54,258</b>	<b>20,430</b>	<b>20,490</b>
<b>Cash used</b>					
Principal payments on lease liability	1,503	1,071	574	230	-
<b>Total cash used</b>	<b>1,503</b>	<b>1,071</b>	<b>574</b>	<b>230</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>12,234</b>	<b>50,107</b>	<b>53,684</b>	<b>20,200</b>	<b>20,490</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	930	2,662	2,662	2,662	2,662
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,662</b>	<b>2,662</b>	<b>2,662</b>	<b>2,662</b>	<b>2,662</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
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	-	-
<b>Total new capital appropriations</b>	<b>47,144</b>	<b>51,178</b>	<b>54,258</b>	<b>20,430</b>	<b>20,490</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>47,144</i>	<i>51,178</i>	<i>54,258</i>	<i>20,430</i>	<i>20,490</i>
<b>Total Items</b>	<b>47,144</b>	<b>51,178</b>	<b>54,258</b>	<b>20,430</b>	<b>20,490</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
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
<b>TOTAL</b>	<b>13,737</b>	<b>64,865</b>	<b>54,258</b>	<b>20,430</b>	<b>20,490</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	13,737	64,865	54,258	20,430	20,490
<b>Total cash used to acquire assets</b>	<b>13,737</b>	<b>64,865</b>	<b>54,258</b>	<b>20,430</b>	<b>20,490</b>

Prepared on Australian Accounting Standards basis.

(a) 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).

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

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

	Buildings \$'000	Computer software and Intangibles \$'000	Total \$'000
<b>As at 1 July 2024</b>			
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)
<b>Opening net book balance</b>	<b>1,161</b>	<b>60,247</b>	<b>61,408</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
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
<b>Total additions</b>	<b>687</b>	<b>64,865</b>	<b>65,552</b>
<b>Other movements</b>			
Depreciation/amortisation expense	-	(15,775)	(15,775)
Depreciation/amortisation on ROU assets	(1,060)	-	(1,060)
<b>Total other movements</b>	<b>(1,060)</b>	<b>(15,775)</b>	<b>(16,835)</b>
<b>As at 30 June 2025</b>			
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)
<b>Closing net book balance</b>	<b>788</b>	<b>109,337</b>	<b>110,125</b>

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections provided through *Appropriation Act (No. 2) 2024-2025* and *Appropriation Bill (No. 4) 2024-2025*.
- (b) "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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
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
<b>Total expenses administered on behalf of Government</b>	<b>55,472,555</b>	<b>75,788,595</b>	<b>66,444,052</b>	<b>67,974,321</b>	<b>69,779,667</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	8,940	10,272	10,642	11,120	11,499
<b>Total taxation revenue</b>	<b>8,940</b>	<b>10,272</b>	<b>10,642</b>	<b>11,120</b>	<b>11,499</b>
<b>Non-taxation revenue</b>					
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
<b>Total non-taxation revenue</b>	<b>2,050,133</b>	<b>1,691,884</b>	<b>1,753,451</b>	<b>1,880,373</b>	<b>2,028,342</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>2,059,073</b>	<b>1,702,156</b>	<b>1,764,093</b>	<b>1,891,493</b>	<b>2,039,841</b>
<b>Gains</b>					
Fair value gains	1,565,376	-	-	-	-
<b>Total gains administered on behalf of government</b>	<b>1,565,376</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>3,624,449</b>	<b>1,702,156</b>	<b>1,764,093</b>	<b>1,891,493</b>	<b>2,039,841</b>
<b>Net cost of/ (contribution by) services</b>	<b>51,848,106</b>	<b>74,086,439</b>	<b>64,679,959</b>	<b>66,082,828</b>	<b>67,739,826</b>
<b>Surplus/(deficit) before income tax</b>	<b>(51,848,106)</b>	<b>(74,086,439)</b>	<b>(64,679,959)</b>	<b>(66,082,828)</b>	<b>(67,739,826)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(51,848,106)</b>	<b>(74,086,439)</b>	<b>(64,679,959)</b>	<b>(66,082,828)</b>	<b>(67,739,826)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserve	280,121	-	-	-	-
<b>Total other comprehensive income</b>	<b>280,121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(51,567,985)</b>	<b>(74,086,439)</b>	<b>(64,679,959)</b>	<b>(66,082,828)</b>	<b>(67,739,826)</b>

Prepared on Australian Accounting Standards basis.

(a) 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
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>53,699,887</b>	<b>45,533,094</b>	<b>46,359,551</b>	<b>48,348,796</b>	<b>51,662,176</b>
<b>Non-financial assets</b>					
Land and buildings	651	639	627	615	603
<b>Total non-financial assets</b>	<b>651</b>	<b>639</b>	<b>627</b>	<b>615</b>	<b>603</b>
<b>Total assets administered on behalf of Government</b>	<b>53,700,538</b>	<b>45,533,733</b>	<b>46,360,178</b>	<b>48,349,411</b>	<b>51,662,779</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
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
<b>Total payables</b>	<b>77,220</b>	<b>305,730</b>	<b>355,765</b>	<b>224,732</b>	<b>215,485</b>
<b>Interest bearing liabilities</b>					
Leases	720	720	720	720	720
<b>Total interest bearing liabilities</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>
<b>Provisions</b>					
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
<b>Total provisions</b>	<b>5,453,382</b>	<b>5,219,929</b>	<b>4,979,939</b>	<b>4,737,628</b>	<b>4,479,733</b>
<b>Total liabilities administered on behalf of Government</b>	<b>5,531,322</b>	<b>5,526,379</b>	<b>5,336,424</b>	<b>4,963,080</b>	<b>4,695,938</b>
<b>Net assets/(liabilities)</b>	<b>48,169,216</b>	<b>40,007,354</b>	<b>41,023,754</b>	<b>43,386,331</b>	<b>46,966,841</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>1,932,963</b>	<b>1,970,274</b>	<b>2,030,983</b>	<b>2,106,255</b>	<b>2,184,696</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>56,785,473</b>	<b>62,206,210</b>	<b>66,050,165</b>	<b>67,729,682</b>	<b>69,306,438</b>
<b>Net cash from/(used by) operating activities</b>	<b>(54,852,510)</b>	<b>(60,235,936)</b>	<b>(64,019,182)</b>	<b>(65,623,427)</b>	<b>(67,121,742)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	7,217,769	4,946,021	4,680,068	4,653,483	4,824,423
<b>Total cash received</b>	<b>7,217,769</b>	<b>4,946,021</b>	<b>4,680,068</b>	<b>4,653,483</b>	<b>4,824,423</b>
<b>Cash used</b>					
Advances and loans made	7,227,926	7,779,208	8,181,299	8,566,259	9,034,230
<b>Total cash used</b>	<b>7,227,926</b>	<b>7,779,208</b>	<b>8,181,299</b>	<b>8,566,259</b>	<b>9,034,230</b>
<b>Net cash from/(used by) investing activities</b>	<b>(10,157)</b>	<b>(2,833,187)</b>	<b>(3,501,231)</b>	<b>(3,912,776)</b>	<b>(4,209,807)</b>

**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
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Other	-	80	80	80	80
<b>Total cash used</b>	-	80	80	80	80
<b>Net cash from/(used by) financing activities</b>	-	(80)	(80)	(80)	(80)
<b>Net increase/ (decrease) in cash held</b>	<b>(54,862,667)</b>	<b>(63,069,203)</b>	<b>(67,520,493)</b>	<b>(69,536,283)</b>	<b>(71,331,629)</b>
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
<b>Total cash from Official Public Account</b>	<b>64,023,537</b>	<b>71,291,293</b>	<b>70,765,815</b>	<b>73,495,474</b>	<b>76,587,463</b>
Cash to Official Public Account for:					
- Appropriations	(9,155,203)	(5,356,141)	(5,059,927)	(5,036,582)	(5,253,547)
<b>Total cash to Official Public Account</b>	<b>(9,155,203)</b>	<b>(5,356,141)</b>	<b>(5,059,927)</b>	<b>(5,036,582)</b>	<b>(5,253,547)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>107,590</b>	<b>2,973,539</b>	<b>1,158,934</b>	<b>81,543</b>	<b>83,830</b>

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 (2024-25 Budget year)**

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





# **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 2024-25 Budget. A full outline of TEQSA's Strategic Direction and program structures are contained in the 2024-25 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 2024-25 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 2024-25 as at February 2025**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
<b>Departmental</b>				
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
<i>Total departmental annual appropriations</i>	<i>34,635</i>	<i>32,289</i>	<i>5,422</i>	<i>37,711</i>
<b>Total departmental resourcing</b>	<b>34,635</b>	<b>32,289</b>	<b>5,422</b>	<b>37,711</b>
<b>Administered</b>				
<i>Total administered special appropriations</i>	-	200	-	200
<b>Total administered resourcing</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>Total resourcing for TEQSA</b>	<b>34,635</b>	<b>32,489</b>	<b>5,422</b>	<b>37,911</b>

	<i>Actual 2023-24</i>	<i>2024-25</i>
<b>Average staffing level (number)</b>	<i>113</i>	<i>110</i>

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

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

(a) *Appropriation Act (No. 1) 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*.

(b) Estimated external revenue receipts under section 74 of the PGPA Act.

(c) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Entity measures

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

**Table 1.2: Entity 2024-25 measures since the Budget**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>					
Australian Universities Accord - further reforms (a)	1.1				
Administered payments		-	-	-	-
Departmental payments		3,446	1,249	1,246	1,229
<b>Total</b>		<b>3,446</b>	<b>1,249</b>	<b>1,246</b>	<b>1,229</b>
<b>Total payment measures</b>					
Administered		-	-	-	-
Departmental		3,446	1,249	1,246	1,229
<b>Total</b>		<b>3,446</b>	<b>1,249</b>	<b>1,246</b>	<b>1,229</b>

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

(a) The lead entity for this measure is the Department of 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 2024-25 Budget in Appropriation Bills Nos. 3 and 4.

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

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

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) 2024-25**

	<i>2023-24 Available \$'000</i>	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1:</b> 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	-
<b>Total departmental</b>	<b>22,413</b>	<b>22,159</b>	<b>25,605</b>	<b>3,446</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>22,413</b>	<b>22,159</b>	<b>25,605</b>	<b>3,446</b>	<b>-</b>

## **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 2024-25 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 2024-25 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
<b>Program 1.1: Regulatory and Quality Assurance</b>					
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
<b>Departmental total</b>	<b>22,947</b>	<b>26,139</b>	<b>23,601</b>	<b>24,029</b>	<b>23,980</b>
<b>Total expenses for program 1.1</b>	<b>22,947</b>	<b>26,139</b>	<b>23,601</b>	<b>24,029</b>	<b>23,980</b>
<b>Outcome 1 Totals by appropriation type</b>					
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
<b>Departmental total</b>	<b>22,947</b>	<b>26,139</b>	<b>23,601</b>	<b>24,029</b>	<b>23,980</b>
<b>Total expenses for Outcome 1</b>	<b>22,947</b>	<b>26,139</b>	<b>23,601</b>	<b>24,029</b>	<b>23,980</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	113	110			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

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

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

There have been no changes to performance criteria for Outcome 1 since the 2024-25 Budget. Refer to the 2024-25 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
<b>EXPENSES</b>					
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
<b>Total expenses</b>	<b>22,947</b>	<b>26,139</b>	<b>23,601</b>	<b>24,029</b>	<b>23,980</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	588	650	650	650	650
Rental income	167	-	-	-	-
<b>Total own-source revenue</b>	<b>755</b>	<b>650</b>	<b>650</b>	<b>650</b>	<b>650</b>
<b>Gains</b>					
Sale of assets	4	5	5	5	5
Other	47	50	50	50	50
<b>Total gains</b>	<b>51</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>
<b>Total own-source income</b>	<b>806</b>	<b>705</b>	<b>705</b>	<b>705</b>	<b>705</b>
<b>Net (cost of)/contribution by services</b>	<b>(22,141)</b>	<b>(25,434)</b>	<b>(22,896)</b>	<b>(23,324)</b>	<b>(23,275)</b>
Revenue from Government	21,497	24,722	22,292	22,806	22,959
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(644)</b>	<b>(712)</b>	<b>(604)</b>	<b>(518)</b>	<b>(316)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(644)</b>	<b>(712)</b>	<b>(604)</b>	<b>(518)</b>	<b>(316)</b>

**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
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of Comprehensive Income</b>	<b>(644)</b>	<b>(712)</b>	<b>(604)</b>	<b>(518)</b>	<b>(316)</b>
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
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

	2023-24 Actual	2024-25 Revised budget	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	655	655	655	655	655
Trade and other receivables	10,698	10,701	10,701	10,701	10,701
<b>Total financial assets</b>	<b>11,353</b>	<b>11,356</b>	<b>11,356</b>	<b>11,356</b>	<b>11,356</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>7,862</b>	<b>7,365</b>	<b>6,937</b>	<b>6,559</b>	<b>6,338</b>
<b>Total assets</b>	<b>19,215</b>	<b>18,721</b>	<b>18,293</b>	<b>17,915</b>	<b>17,694</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	945	945	945	945	945
Other payables	299	301	301	301	301
<b>Total payables</b>	<b>1,244</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>
<b>Interest bearing liabilities</b>					
Leases	4,797	4,130	3,414	2,646	1,825
<b>Total interest bearing liabilities</b>	<b>4,797</b>	<b>4,130</b>	<b>3,414</b>	<b>2,646</b>	<b>1,825</b>
<b>Provisions</b>					
Employee provisions	2,172	2,172	2,172	2,172	2,172
<b>Total provisions</b>	<b>2,172</b>	<b>2,172</b>	<b>2,172</b>	<b>2,172</b>	<b>2,172</b>
<b>Total liabilities</b>	<b>8,213</b>	<b>7,548</b>	<b>6,832</b>	<b>6,064</b>	<b>5,243</b>
<b>Net assets</b>	<b>11,002</b>	<b>11,173</b>	<b>11,461</b>	<b>11,851</b>	<b>12,451</b>

**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
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
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)
<b>Total parent entity interest</b>	<b>11,002</b>	<b>11,173</b>	<b>11,461</b>	<b>11,851</b>	<b>12,451</b>
<b>Total Equity</b>	<b>11,002</b>	<b>11,173</b>	<b>11,461</b>	<b>11,851</b>	<b>12,451</b>

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 2024-25)**

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

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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	-	-	-	-
<b>Total cash received</b>	<b>25,770</b>	<b>26,336</b>	<b>23,655</b>	<b>24,186</b>	<b>24,311</b>
<b>Cash used</b>					
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	-	-	-	-
<b>Total cash used</b>	<b>25,112</b>	<b>25,674</b>	<b>22,944</b>	<b>23,423</b>	<b>23,495</b>
<b>Net cash from / (used by) operating activities</b>	<b>658</b>	<b>662</b>	<b>711</b>	<b>763</b>	<b>816</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	4	5	5	5	5
<b>Total cash received</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	589	883	892	908	916
<b>Total cash used</b>	<b>589</b>	<b>883</b>	<b>892</b>	<b>908</b>	<b>916</b>
<b>Net cash from / (used by) investing activities</b>	<b>(585)</b>	<b>(878)</b>	<b>(887)</b>	<b>(903)</b>	<b>(911)</b>

**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
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	640	883	892	908	916
<b>Total cash received</b>	<b>640</b>	<b>883</b>	<b>892</b>	<b>908</b>	<b>916</b>
Principal payments on lease liability	621	667	716	768	821
<b>Total cash used</b>	<b>621</b>	<b>667</b>	<b>716</b>	<b>768</b>	<b>821</b>
<b>Net cash from/(used by) financing activities</b>	<b>19</b>	<b>216</b>	<b>176</b>	<b>140</b>	<b>95</b>
<b>Net increase/(decrease) in cash held</b>	<b>92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	563	655	655	655	655
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>	<b>655</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	916	883	892	908	916
<b>Total new capital appropriations</b>	<b>916</b>	<b>883</b>	<b>892</b>	<b>908</b>	<b>916</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>916</i>	<i>883</i>	<i>892</i>	<i>908</i>	<i>916</i>
<b>Total Items</b>	<b>916</b>	<b>883</b>	<b>892</b>	<b>908</b>	<b>916</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	916	883	892	908	916
<b>TOTAL</b>	<b>916</b>	<b>883</b>	<b>892</b>	<b>908</b>	<b>916</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	916	883	892	908	916
<b>Total cash used to acquire assets</b>	<b>916</b>	<b>883</b>	<b>892</b>	<b>908</b>	<b>916</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Plant and equipment	Intangibles – computer software	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
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)
<b>Opening net book balance</b>	<b>5,342</b>	<b>646</b>	<b>1,335</b>	<b>7,323</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	64	419	400	883
<b>Total additions</b>	<b>64</b>	<b>419</b>	<b>400</b>	<b>883</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(309)	(198)	(318)	(825)
Depreciation/amortisation on ROU assets	(554)	-	-	(554)
<b>Total other movements</b>	<b>(863)</b>	<b>(198)</b>	<b>(318)</b>	<b>(1,379)</b>
<b>As at 30 June 2025</b>				
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)
<b>Closing net book balance</b>	<b>4,543</b>	<b>867</b>	<b>1,417</b>	<b>6,827</b>

Prepared on Australian Accounting Standards basis.

(a) "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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>	-	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	-	-	-	-	-
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Own-source revenue					
Taxation revenue					
Fees and fines (b)	13,086	18,464	18,464	18,464	18,464
<i>Total non-taxation revenue</i>	<b>13,086</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>
Total own-source revenue administered on behalf of Government	<b>13,086</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>
<b>Total own-source income administered on behalf of Government</b>	<b>13,086</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>
<b>Net cost of/(contribution by) services</b>	<b>13,086</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>
<b>Surplus/(deficit) before income tax</b>	<b>13,086</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>
<b>Surplus/(deficit) after income tax</b>	<b>13,086</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>13,086</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	157	157	157	157	157
<b>Total financial assets</b>	<b>157</b>	<b>157</b>	<b>157</b>	<b>157</b>	<b>157</b>
<b>Total assets administered on behalf of Government</b>	<b>157</b>	<b>157</b>	<b>157</b>	<b>157</b>	<b>157</b>
<b>Net assets/(liabilities)</b>	<b>157</b>	<b>157</b>	<b>157</b>	<b>157</b>	<b>157</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Fees	12,938	18,464	18,464	18,464	18,464
<b>Total cash received</b>	<b>12,938</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>	<b>18,464</b>
<b>Cash used</b>					
Refunds to higher education providers	3	3	3	3	3
<b>Total cash used</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Net cash from / (used by) operating activities</b>	<b>12,935</b>	<b>18,461</b>	<b>18,461</b>	<b>18,461</b>	<b>18,461</b>
<b>Net increase/(decrease) in cash held</b>	<b>12,935</b>	<b>18,461</b>	<b>18,461</b>	<b>18,461</b>	<b>18,461</b>
<b>Cash from Official Public Account for:</b>					
- Appropriations	3	3	3	3	3
<b>Total cash from Official Public Account</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Cash to Official Public Account for:</b>					
- Appropriations	(12,938)	(18,464)	(18,464)	(18,464)	(18,464)
<b>Total cash to Official Public Account</b>	<b>(12,938)</b>	<b>(18,464)</b>	<b>(18,464)</b>	<b>(18,464)</b>	<b>(18,464)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 (2024-25 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.

<b>Term</b>	<b>Meaning</b>
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expenses	Total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Forward estimates	A system of rolling three-year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year's budget bid, and another out-year is added to the forward estimates.
Liabilities	Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency's assets.
Net annotated appropriation	Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.
<i>Public Governance, Performance and Accountability Act 2013</i>	The <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) replaced the <i>Financial Management and Accountability (FMA) Act 1997</i> and the <i>Commonwealth Authorities and Companies (CAC) Act 1997</i> as of 1 July 2014.
Receipts	The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Section 74 Receipts	See net annotated appropriation.

<b>Term</b>	<b>Meaning</b>
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the <i>PGPA Act 2013</i> ) or through an Act of Parliament (referred to in s80 of the <i>PGPA Act 2013</i> ).
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

<b>Term</b>	<b>Definition</b>
ABS	Australian Bureau of Statistics
AC	Companion of the Order of Australia
ACARA	Australian Curriculum, Assessment and Reporting Authority
ACCC	Australian Competition and Consumer Commission
ACCS	Additional Child Care Subsidy
ACSF	Australian Core Skills Framework
AITSL	Australian Institute for Teaching and School Leadership
AM	Member of the Order of Australia
AMSI	Australian Mathematical Sciences Institute
ANU	Australian National University
ASAC	Australian Schools Anti-Bullying Collective
ASQA	Australian Standards Quality Agency
ARC	Australian Research Council
ATEC	Australian Tertiary Education Commission
BFSA	Better and Fairer Schools Agreement
CCCF	Community Child Care Fund
CCS	Child Care Subsidy
COPE	Commonwealth own-purpose expense
CRA	Commonwealth Rent Assistance
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DLSF	Digital Literacy Skills Framework
ELLA	Early Learning Languages Australia
ELLIC	English Language Learning for Indigenous Children
EMM	Education Ministers Meeting
ERA	Excellence in Research for Australia
ERA	Excellence in Research for Australia
ESOS Act	<i>Education Services for Overseas Students Act 2000</i>
FY	Financial Year
GGSA	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	National Assessment Program—Literacy and Numeracy
NATSIEC	National Aboriginal and Torres Strait Islander Education Corporation

<b>Term</b>	<b>Definition</b>
NCGP	National Competitive Grants Program
NDIS	National Disability Insurance Scheme
NIAA	National Indigenous Australians Agency
NSC	National Skills Commission
NUHEP	Non-University Higher Education Provider
ONAP	Online National Assessment Platform
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PC	Productivity Commission
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
QILT	Quality Indicators for Learning and Teaching
ROU	Right of use
SEE	Skills for Education and Employment
SNAICC	Secretariat of National Aboriginal and Islander Child Care
SOETM	Services for Other Entities and Trust Moneys
SSAF	Student Services Amenities Fee
SRS	Schooling Resource Standard
STEM	Science, technology, engineering and mathematics
TEQSA	Tertiary Education Quality and Standards Agency
TFH	Together for Humanity
TRA	Trades Recognition Australia
USI	Unique Student Identifier
VET	Vocational Education and Training