Portfolio Additional

Estimates Statements 2020-21

Education, Skills and Employment Portfolio

Explanations of Additional Estimates 2020-21

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|  |  |
| --- | --- |
|  | |
| **Senator the Hon Michaelia Cash** Minister for Employment, Skills, Small and Family Business Deputy Leader of the Government in the Senate | **The Hon Alan Tudge MP** Minister for Education and Youth |

Senator the Hon Scott Ryan

President of the Senate

Parliament House

CANBERRA ACT 2600

The Hon Tony Smith MP

Speaker

Parliament House

CANBERRA ACT 2600

Dear Mr President and Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the  
2020–21 Additional Estimates for the Education, Skills and Employment Portfolio.

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

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

Yours sincerely

Abbreviations and conventions

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

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

Enquiries

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

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](file://mercury.network/dfs/groups/FMG/FRACM/Reporting%20and%20Resourcing/BRF/Reporting/BdgPap/2.%20PAES/3.5%20PAES%202019-20/www.budget.gov.au).

User guide  
to the  
Portfolio Additional  
Estimate Statements

User Guide

The purpose of the 2020-21 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*)*   
*2020-21*. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid‑Year Economic and Fiscal Outlook (MYEFO) 2020-21* is a mid‑year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

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

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Portfolio overview

Portfolio overview

The Education, Skills and Employment portfolio’s purpose is to help to create an inclusive and prosperous Australia by maximising opportunity through national leadership on education, skills and employment policy and programs. The portfolio works to ensure Australians can experience the social wellbeing and economic benefits that quality education, training and employment provide.

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

* Australian Curriculum, Assessment and Reporting Authority
* Australian Institute of Teaching and School Leadership
* Australian Research Council
* Australian Skills Quality Authority
* Tertiary Education Quality and Standards Agency
* Australian National University.[[1]](#footnote-1)

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

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

| **Senator the Hon Michaelia Cash**  Minister for Employment, Skills, Small and Family Business |  | **The Hon Alan Tudge MP**  Minister for Education and Youth |
| --- | --- | --- |
|
|  |  |  |
| **Department of Education, Skills and Employment**  Dr Michele Bruniges AM—Secretary  **Outcome 1:** Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments.  **Outcome 2:** Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research.  **Outcome 3:** Promote growth in economic productivity and social wellbeing through access to quality skills and training.  **Outcome 4:** Foster a productive and competitive labour market through policies and programs that assist job seekers into work and meet employer needs. | | |
|  |  |  |
| **Australian Curriculum, Assessment and Reporting Authority**  David de Carvalho—Chief Executive Officer  **Outcome:** Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system. | | |
|  |  |  |
| **Australian Institute for Teaching and School Leadership**  Mark Grant—Chief Executive Officer  **Outcome:** Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities, and supporting the teaching profession. | | |
|  |  |  |
| **Australian Research Council**  Professor Sue Thomas—Chief Executive Officer  **Outcome:** Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice. | | |
|  |  |  |
| **Australian Skills Quality Authority**  Saxon Rice—Chief Commissioner and Chief Executive Officer  **Outcome:** Contribute to a high quality vocational education and training sector, including through streamlined and nationally consistent regulation of training providers and courses, and the communication of advice to the sector on improvements to the quality of vocational education and training. | | |
|
|  |  |  |
| **Tertiary Education Quality and Standards Agency**  Alistair Maclean—Chief Executive Officer  **Outcome:** Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance. | | |
|  |  |  |
| **Australian National University**  Professor Brian P. Schmidt AC—Vice-Chancellor, President and Chief Executive Officer | | |

Entity additional estimates statements

Department of Education, Skills and Employment

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Department of Education, Skills and Employment

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Department of Education, Skills and Employment’s (the department) purpose is to help to create an inclusive and prosperous Australia by maximising opportunity through national leadership on education, skills and employment policy and programs. The department works to ensure Australians can experience the social wellbeing and economic benefits that quality education, training and employment provide by actively supporting our Ministers to deliver Government policies and priorities.

The department continues to have an essential role in supporting the formulation and delivery of targeted initiatives as part of the Government’s response to the COVID-19 pandemic and its Economic Recovery Plan for Australia. The department is delivering key elements of the Government’s five‑year JobMaker Plan, including supporting Australians back into jobs by investing in skills and higher education and helping job seekers reconnect with employment. The department also continues to support the provision of essential services on which Australians rely including child care, schooling, training, higher education, and employment services.

The Government has announced a number of measures for the department to implement since the 2020-21 Budget, including through the Mid-Year Economic and Fiscal Outlook 2020-21 released on 17 December 2020. These measures build on the Government’s investment in education, skills and employment included in the 2020-21 Budget.

The Government is building on its Job-ready Graduates Package of reforms to higher education. The Government will provide $28.7 million over four years from 2020-21 (and $136.7 million over ten years) to create the disciplines of Professional Pathway Youth Work, Professional Pathway Counselling and Professional Pathway Community Work to reduce the student contribution amounts for units of study that form part of a pathway to professional qualifications.

In recognition of its focus on student outcomes and industry engagement, the Government has re-categorised the University of Notre Dame Australia (UNDA) as a Table A provider under the *Higher Education Support Act 2003*. Funding of $27.2 million over four years from 2020-21 (and $133.3 million over ten years) will be provided to support the transition and support the conversion of approximately 2,000 non-medical bachelor full fee-paying places into Commonwealth*-*supported places (CSPs). UNDA will be eligible for the new funding arrangements under the Government’s Job‑ready Graduates Package.

The Government will provide $58.4 million over four years for a new Vocational Education and Training (VET) National Data Asset (VNDA) and the Implementation of the VET Data Streamlining (VDS) Program.  The new VNDA will provide a nationally consistent evidence base to measure outcomes of the VET sector through linking VET activity data with outcomes data assets held by the Australian Bureau of Statistics. The VDS program will transform current VET activity data collection processes by building a national cloud-based ICT system that is scalable, flexible, efficient and stable. This will provide the Commonwealth, states and territories, regulators, providers and consumers with access to more comprehensive and better-quality VET data in near real time.

The Government will provide $14.6 million to deliver a multi-year campaign to increase Australians’ understanding of VET. The campaign will highlight the opportunities a VET qualification can provide to develop or upgrade existing skills or to re-skill for a new job and career pathway.

The Government will provide $11.6 million to extend the Skills and Training Incentive program for 18 months from 1 January 2021 to 30 June 2022, for eligible mature-aged Australians. The incentive is designed to assist mature‑age Australians to remain in the workforce for longer, with funding of up to $2,000 available for eligible workers aged 45 to 70 years to invest in training linked to their current job, a future opportunity, or an industry or skill in demand. The Government contribution is required to be matched by either the worker or their current employer. Individuals must have completed a tailored Skills Checkpoint assessment, which is the gateway for access to the incentive.

The 2020-21 PAES reflects the Government’s commitment to funding the essential services on which Australians rely, including through its ongoing response to the COVID-19 pandemic and under the JobMaker Plan.

A full outline of the department’s Strategic Direction can be found in the Education, Skills and Employment 2020-21 Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Education, Skills and Employment at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020‑21 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Table 1.1: Department of Education, Skills and Employment resource statement — Additional Estimates for 2020-21 as at February 2021

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2019-20 $'000* | Estimate as at Budget  2020-21 $'000 | Proposed Additional Estimates  2020-21 $'000 | Total estimate at Additional Estimates 2020-21 $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available | *68,783* | 178,482 | - | 178,482 |
| Departmental appropriation (b) | *666,814* | 847,025 | 5,012 | 852,037 |
| s74 External Revenue (c) | *55,397* | 77,162 | (24,543) | 52,619 |
| Departmental capital budget (d) | *51,291* | 76,009 | 922 | 76,931 |
| Annual appropriations - other services  - non-operating (e) |  |  |  |  |
| Prior year appropriations available | *17,541* | 31,679 | - | 31,679 |
| Equity injection | *51,965* | 123,050 | 158 | 123,208 |
| *Total departmental annual appropriations* | *911,791* | *1,333,407* | *(18,451)* | ***1,314,956*** |
| Special accounts (f) |  |  |  |  |
| Opening balance | *4,112* | 4,307 | - | 4,307 |
| Appropriation receipts (g) | *1,168* | - | 3,165 | 3,165 |
| Non-appropriation receipts | *6,152* | 5,607 | - | 5,607 |
| *Total special accounts* | *11,432* | *9,914* | *3,165* | ***13,079*** |
| *less departmental appropriations drawn  from annual/special appropriations and  credited to special accounts* | *1,168* | *-* | *3,165* | ***3,165*** |
| ***Total departmental resourcing*** | ***922,055*** | ***1,343,321*** | ***(18,451)*** | ***1,324,870*** |

Table 1.1: Department of Education, Skills and Employment resource statement — Additional Estimates for 2020-21 as at February 2021 (continued)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2019-20 $'000* | Estimate as at Budget  2020-21 $'000 | Proposed Additional Estimates  2020-21 $'000 | Total estimate at Additional Estimates 2020-21 $'000 |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual  services (a) |  |  |  |  |
| Outcome 1 | *479,593* | 418,779 | (390) | 418,389 |
| Outcome 2 | *258,509* | 321,214 | 1,000 | 322,214 |
| Outcome 3 | *1,470,380* | 3,786,656 | 11,488 | 3,798,144 |
| Outcome 4 | *2,246,465* | 2,076,029 | 219,071 | 2,295,100 |
| Annual appropriations - other services -  specific payments to States, ACT, NT and  local government (h) |  |  |  |  |
| Outcome 1 (i) | *116,243* | 219,993 | - | 219,993 |
| *Total administered annual appropriations* | ***4,571,190*** | ***6,822,671*** | ***231,169*** | ***7,053,840*** |
| *Total administered special appropriations* | ***49,104,804*** | ***50,402,748*** | ***132,415*** | ***50,535,163*** |
| Special accounts (f) |  |  |  |  |
| Opening balance | *83,924* | 83,824 | - | 83,824 |
| Appropriation receipts (g) | *4,500* | 9,376 | - | 9,376 |
| Non-appropriation receipts | *2,004* | 11,984 | (1,329) | 10,655 |
| Adjustments | *-* | - | 91 | 91 |
| *Total special account receipts* | ***90,428*** | ***105,184*** | ***(1,238)*** | ***103,946*** |
| *less administered appropriations drawn  from annual/special appropriations and  credited to special accounts* | *10,652* | *14,983* | *-* | *14,983* |
| ***Total administered resourcing*** | ***53,755,770*** | ***57,315,620*** | ***362,346*** | ***57,677,966*** |
| **Total resourcing for Department of Education, Skills and Employment** | ***54,677,825*** | **58,658,941** | **343,895** | **59,002,836** |
|  |  |  |  |  |
|  |  |  | *Actual 2019-20* | 2020-21 |
| **Average staffing level (number)** |  |  | *3,326* | 3,542 |

Table 1.1: Department of Education, Skills and Employment resource statement — Additional Estimates for 2020-21 as at February 2021 (continued)

Third party payments from and on behalf of other entities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual available appropriation  2019-20 $'000* | Estimate as at Budget  2020-21 $'000 | Proposed Additional Estimates  2020-21 $'000 | Total estimate at Additional Estimates 2020-21 $'000 |
| Payments made by other entities on behalf  of Education, Skills and Employment |  |  |  |  |
| Services Australia (j) | *8,589,066* | 8,567,950 | 945,649 | 9,513,599 |
| Payments made to other entities for the  provision of services (disclosed above) |  |  |  |  |
| Department of Social Services | *7,449* | 4,942 | - | 4,942 |
| Receipts received from other entities for the  provision of services (disclosed above in  s74 External Revenue section above) | *31,858* | 69,740 | - | 69,740 |
| Payments made to corporate entities within  the Portfolio |  |  |  |  |
| Australian Curriculum, Assessment and Reporting Authority (Annual Appropriation Act No.1) | *17,651* | 12,221 | - | 12,221 |
| Australian Institute for Teaching and School Leadership (Annual Appropriation Act No.1) | *15,383* | 13,529 | - | 13,529 |

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

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

1. *Appropriation Act (No. 1) 2020-21* and *Appropriation Bill (No. 3) 2020-21*.
2. Excludes departmental capital budget (DCB).
3. Estimated external revenue receipts under section 74 of the PGPA Act. The reduction in estimates relates to the elimination of inter-agency transactions between the former Department of Education and the Department of Employment, Skills, Small and Family Business.
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. *Appropriation Act (No. 2) 2020-21* and *Appropriation Bill (No. 4) 2020-21*.
6. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.
7. Amounts credited to the special account(s) from Department of Education, Skills and Employment annual and special appropriations.
8. Appropriation Act (No. 2) 2020-21.
9. Relates to appropriations sought for payment to the States, ACT, NT and local governments in Appropriation Act (No. 2) 2020-21. The Government continues to grow its investment in Australian Schools. This includes $219.993 million for payments to states and territories in Appropriation Act (No. 2), for Program 1.3 - Additional Support for Northern Territory Schools ($12.804 million), for Program 1.4 - Adjustment Assistance ($9.131 million); Choice and Affordability Fund ($156.045 million); Non‑Government Representative Bodies ($40.013 million); and for Program 1.5 - Literacy Support for Tasmanian Students ($2.000 million). Funding for the Additional Support for Northern Territory Schools is for Northern Territory only. The distribution of the funding under the Non-Government Representative Bodies program is based on advice from the Independent Schools Council of Australia and the National Catholic Education Commission. The distribution of the Adjustment Assistance program will be determined following consideration of applications from eligible schools for national adjustment assistance funding and based on advice from the ACT Catholic system and ACT Association of Independent Schools for assistance to the ACT non-government sector. Funding under the Literacy Support for Tasmanian Students is for Tasmania only. Terms and conditions are made under the authority from the Australian Education Act 2013 and the Australian Education Regulation.
10. In the 2020-21 Portfolio Budget Statements, payments for the Community Child Care Fund – Special Circumstances Program for the *COVID-19 Response Package – child care* and *COVID-19 Response Package – child care – Victorian recovery payments and other support measures* were not disclosed from the total estimated third party 2020-21 payments.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Education, Skills and Employment 2020-21 measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 |
| **Receipt measures** |  |  |  |  |  |
| JobMaker Plan — higher education — further amendments | 2.4 |  |  |  |  |
| Administered receipt |  | - | - | 9 | 63 |
| Departmental receipt |  | - | - | - | - |
| **Total** |  | **-** | **-** | **9** | **63** |
| **Total receipt measures** |  |  |  |  |  |
| Administered |  | - | - | 9 | 63 |
| Departmental |  | - | - | - | - |
| **Total** |  | - | - | 9 | 63 |
| **Payment measures** |  |  |  |  |  |
| COVID-19 Response Package — Child Care Subsidy — changes to families’ income reporting requirements | 1.1,1.2 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| JobMaker Plan — higher education — further amendments (a) | 2.1,2.3, 2.4 |  |  |  |  |
| Administered payment |  | 26,791 | 54,810 | 62,288 | 71,831 |
| Departmental payment |  | 1,337 | 942 | 154 | 155 |
| **Total** |  | **28,128** | **55,752** | **62,442** | **71,986** |
| JobMaker Plan — Boosting Apprenticeship Commencements — revised eligibility | 3.1 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| VET National Data Asset and VET Data Streamlining (b) | 3.1 |  |  |  |  |
| Administered payment |  | 2,418 | 16,079 | 12,930 | 8,920 |
| Departmental payment |  | 4,597 | 5,255 | 4,649 | 3,911 |
| **Total** |  | **7,015** | **21,334** | **17,579** | **12,831** |
| JobMaker Plan — Skills Reform Package — continuation | 3.1, 4.1 |  |  |  |  |
| Administered payment |  | 12,260 | 11,379 | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **12,260** | **11,379** | **-** | **-** |

**Table 1.2: Department of Education, Skills and Employment 2020-21 measures since Budget (continued)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 |
| COVID-19 Response Package — Extend Coronavirus Supplement and Temporary Access and Eligibility (c) | 4.1 |  |  |  |  |
| Administered payment |  | 103,221 | 107,059 | 54,997 | 33,755 |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **103,221** | **107,059** | **54,997** | **33,755** |
| COVID-19 Response Package — Targeted Compliance Framework — changes to income support payment suspension arrangements | 4.1 |  |  |  |  |
| Administered payment |  | - | - | - | - |
| Departmental payment |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | 144,690 | 189,327 | 130,215 | 114,506 |
| Departmental |  | 5,934 | 6,197 | 4,803 | 4,066 |
| **Total** |  | **150,624** | **195,524** | **135,018** | **118,572** |

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

1. This includes amounts previously provisioned for by the Government.
2. Measure relates to a decision made after the 2020-21 MYEFO.
3. The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services portfolio.

### 

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

The following tables detail the changes to the resourcing for Department of Education, Skills and Employment at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2020‑21 Budget *in Appropriation Bills Nos. 3* and *4*.

**Table 1.3: Additional estimates and other variations to outcomes since 2020‑21 Budget**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.1, 1.5 | - | 14 | 22 | 21 |
| (net decrease) | 1.1, 1.5 | - | (141) | (316) | (342) |
| **Other Variations** |  |  |  |  |  |
| (net decrease) | 1.5 | (390) | (391) | - | - |
| **Special appropriations** |  |  |  |  |  |
| COVID-19 Response Package — Child Care Subsidy — changes to families’ income reporting requirements | 1.1, 1.2 | - | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.1, 1.2, 1.4 | 16 | 5,147 | 10,053 | 62,612 |
| (net decrease) | 1.1, 1.2 | (3,243) | (3,850) | (43) | (332) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.3, 1.4 | 177,171 | 80,644 | 89,895 | 97,575 |
| (net decrease) | 1.4 | (1) | - | (1) | (209) |
| **Net impact on appropriations for  Outcome 1 (administered)** |  | **173,553** | **81,423** | **99,610** | **159,325** |
|  |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 1 | - | - | (146) | (1) |
| **Capital appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 1 | - | - | (4) | - |
| **Net impact on appropriations for  Outcome 1 (departmental)** |  | **-** | **-** | **(150)** | **(1)** |
| **Total net impact on appropriations  for Outcome 1** |  | **173,553** | **81,423** | **99,460** | **159,324** |

Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| JobMaker Plan — higher education — further amendments | 2.3 | 1,000 | - | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.6, 2.7 | - | 455 | 1,019 | 1,062 |
| (net decrease) | 2.3 | - | (13) | (27) | (27) |
| **Other Variations** |  |  |  |  |  |
| (net decrease) | 2.3 | - | (39,733) | (40,327) | (40,931) |
| **Special appropriations** |  |  |  |  |  |
| JobMaker Plan — higher education — further amendments | 2.1, 2.3, 2.4 | (66,557) | (135,815) | (141,989) | (145,369) |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.1, 2.2, 2.3, 2.4, 2.5, 2.6 | 169 | 4,411 | 8,811 | 48,222 |
| (net decrease) | 2.4 | (170) | (524) | (901) | (1,116) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2.1, 2.3, 2.6 | 27,789 | 51,843 | 53,140 | 87,939 |
| (net decrease) | 2.1, 2.3, 2.6 | (5,679) | (2,576) | (2,267) | (1,339) |
| **Net impact on appropriations for  Outcome 2 (administered)** |  | **(43,448)** | **(121,952)** | **(122,541)** | **(51,559)** |
|  |  |  |  |  |  |
| **Outcome 2** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| JobMaker Plan — higher education — further amendments | 2 | 415 | 318 | 154 | 155 |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 2 | - | - | (95) | - |
| **Capital appropriations** |  |  |  |  |  |
| JobMaker Plan — higher education — further amendments | 2 | 922 | 624 | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 2 | - | **-** | (14) | **-** |
| **Net impact on appropriations for  Outcome 2 (departmental)** |  | **1,337** | **942** | **45** | **155** |
| **Total net impact on appropriations  for Outcome 2** |  | **(42,111)** | **(121,010)** | **(122,496)** | **(51,404)** |

**Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget (continued)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 |
| **Outcome 3** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| JobMaker Plan — Boosting Apprenticeship Commencements — revised eligibility | 3.1 | - | - | - | - |
| JobMaker Plan — Skills Reform Package — continuation | 3.1 | 9,070 | 5,000 | - | - |
| VET National Data Asset and VET Data Streamlining | 3.1 | 2,418 | 16,079 | 12,930 | 8,920 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 3.1 | - | 19 | 31 | 6 |
| (net decrease) | 3.1 | - | (205) | (434) | (429) |
| **Other Variations** |  |  |  |  |  |
| (net decrease) | 3.1 | - | - | - | (7,639) |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 3.1, 3.2 | 170 | 1,134 | 901 | 1,116 |
| (net decrease) | 3.1 | - | - | - | (1,047) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 3.2 | 2,298 | 4,651 | 4,771 | 4,908 |
| (net decrease) | 3.2 | (1,627) | (3,201) | (3,100) | (3,001) |
| **Net impact on appropriations for  Outcome 3 (administered)** |  | **12,329** | **23,477** | **15,099** | **2,834** |
|  |  |  |  |  |  |
| **Outcome 3** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| VET National Data Asset and VET Data Streamlining | 3 | 4,597 | 5,255 | 4,649 | 3,911 |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 3 | - | - | (142) | (1) |
| **Capital appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 3 | - | (7) | (20) | (15) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 3 | 158 | 43 | 51 | 60 |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 3 | - | (5) | (11) | (11) |
| **Net impact on appropriations for  Outcome 3 (departmental)** |  | **4,755** | **5,286** | **4,527** | **3,944** |
| **Total net impact on appropriations  for Outcome 3** |  | **17,084** | **28,763** | **19,626** | **6,778** |

**Table 1.3: Additional estimates and other variations to outcomes since 2020-21 Budget (continued)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Program impacted | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 |
| **Outcome 4** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| JobMaker Plan – Skills Reform Package – continuation | 4.1 | 3,190 | 6,379 | - | - |
| COVID-19 Response Package –  Targeted Compliance Framework – changes to income support payment suspension arrangements | 4.1 | - | - | - | - |
| COVID-19 Response Package –  Extend Coronavirus Supplement and Temporary Access and Eligibility | 4.1 | 103,221 | 107,059 | 54,997 | 33,755 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 4.1 | - | 525 | 1,216 | 1,471 |
| (net decrease) | 4.1 | - | (31,813) | (42,816) | (39,856) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 4.1 | 145,073 | 131,372 | 80,158 | 70,456 |
| (net decrease) | 4.1 | (32,413) | (26,742) | (104,079) | (163,252) |
| **Net impact on appropriations for  Outcome 4 (administered)** |  | **219,071** | **186,780** | **(10,524)** | **(97,426)** |
|  |  |  |  |  |  |
| **Outcome 4** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 4 | - | - | (271) | (1) |
| **Capital appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 4 | - | - | (25) | - |
| **Net impact on appropriations for  Outcome 4 (departmental)** |  | **-** | **-** | **(296)** | **(1)** |
| **Total net impact on appropriations  for Outcome 4** |  | **219,071** | **186,780** | **(10,820)** | **(97,427)** |

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2020-21

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Available $'000* | 2020-21 Budget $'000 | 2020-21 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Administered items** |  |  |  |  |  |
| **Outcome 1 -** Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments | *476,918* | 418,779 | 418,389 | - | (390) |
| **Outcome 2 -**  Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research | *251,004* | 321,214 | 322,214 | 1,000 | - |
| **Outcome 3 -** Promote growth in economic productivity and social wellbeing through access to quality skills and training | *618,570* | 3,786,656 | 3,798,144 | 11,488 | - |
| **Outcome 4 -** Foster a productive and competitive labour market through policies and programs that assist job seekers into work and meet employer needs | *703,886* | 2,076,029 | 2,295,100 | 251,484 | (32,413) |
| **Total administered** | ***2,050,378*** | **6,602,678** | **6,833,847** | **263,972** | **(32,803)** |

Table 1.4: Appropriation Bill (No. 3) 2020-21 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Available $'000* | 2020-21 Budget $'000 | 2020-21 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1 -** Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments | *197,067* | 180,028 | 180,028 | - | - |
| **Outcome 2 -**  Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research | *98,016* | 136,976 | 138,313 | 1,337 | - |
| **Outcome 3 -** Promote growth in economic productivity and social wellbeing through access to quality skills and training | *77,677* | 168,323 | 172,920 | 4,597 | - |
| **Outcome 4 -** Foster a productive and competitive labour market through policies and programs that assist job seekers into work and meet employer needs | *170,946* | 437,707 | 437,707 | - | - |
| **Total departmental** | ***543,706*** | **923,034** | **928,968** | **5,934** | **-** |
| **Total administered  and departmental** | ***2,594,084*** | **7,525,712** | **7,762,815** | **269,906** | **(32,803)** |

Table 1.5: Appropriation Bill (No. 4) 2020-21

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Available $'000* | 2020-21 Budget $'000 | 2020.21 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| **Payments to states, ACT, NT  and local government** |  |  |  |  |  |
| **Outcome 1 -** Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments | *116,243* | 219,993 | 219,993 | - | - |
| **Total payments to states, ACT,  NT and local government** | ***116,243*** | **219,993** | **219,993** | **-** | **-** |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *51,965* | 123,050 | 123,208 | 158 | - |
| **Total non-operating** | ***51,965*** | **123,050** | **123,208** | **158** | **-** |
| **Total other services** | ***168,208*** | **343,043** | **343,201** | **158** | **-** |

Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for outcome 1

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

#### Linked programs

|  |
| --- |
| **Services Australia** |
| Programs   * Program 1.1 - Services to the Community - Social Security and Welfare |
| Contribution to Outcome 1 made by linked programs  The linked program contributes to Outcome 1 by administering child care payments to eligible families. |
| National Indigenous Australians Agency |
| Programs   * Program 1.1 - Jobs, Land and Economy * Program 1.2 - Children and Schooling |
| Contribution to Outcome 1 made by linked programs  The linked programs contribute to Outcome 1 by supporting school attendance, improved educational outcomes and access to further education, training and employment for Indigenous students. |
| Department of the Treasury |
| Programs   * Program 1.9 - National Partnership Payments to the states |
| Contribution to Outcome 1 made by linked programs  The linked program contributes to Outcome 1 by making National Partnership Payments to the states. |

##### 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019–20 Actual Expenses*  *$'000* | 2020–21 Revised estimated expenses $'000 | 2021–22 Forward estimate  $'000 | 2022–23 Forward estimate  $'000 | 2023–24 Forward estimate  $'000 |
| ***Program 1.1: Support for the Child Care System*** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1) | *317,511* | 266,902 | 270,483 | 273,504 | 272,119 |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family  Assistance) (Administration)   Act 1999* | *-* | 1,074,136 | 138,464 | 149,711 | 158,963 |
| Special accounts |  |  |  |  |  |
| *Early Years Quality Fund Special Account Act 2013* | *(230)* | - | - | - | - |
| SOETM - Child Care | *138* | - | - | - | - |
| **Total expenses for program 1.1** | ***317,419*** | **1,341,038** | **408,947** | **423,215** | **431,082** |
|  |  |  |  |  |  |
| ***Program 1.2: Child Care Subsidy*** | | | | | |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family  Assistance) (Administration)  Act 1999* | *8,049,485* | 8,974,970 | 9,331,025 | 9,851,606 | 10,351,780 |
| **Total expenses for program 1.2** | ***8,049,485*** | **8,974,970** | **9,331,025** | **9,851,606** | **10,351,780** |
|  |  |  |  |  |  |
| ***Program 1.3: Government Schools National Support*** | | | | | |
| Administered expenses |  |  |  |  |  |
| Other services (Appropriation Act No. 2) | *3,358* | 12,804 | 14,242 | 12,263 | 10,035 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | *8,383,852* | 9,060,147 | 9,739,110 | 10,439,615 | 11,021,537 |
| **Total expenses for program 1.3** | ***8,387,210*** | **9,072,951** | **9,753,352** | **10,451,878** | **11,031,572** |
|  |  |  |  |  |  |
| ***Program 1.4: Non-Government Schools National Support*** | | | | | |
| Administered expenses |  |  |  |  |  |
| Other services (Appropriation Act No. 2) | *74,639* | 205,189 | 149,371 | 125,407 | 114,240 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* (c) | *13,843,303* | 12,810,821 | 14,583,885 | 15,411,684 | 16,114,874 |
| **Total expenses for program 1.4** | ***13,917,942*** | **13,016,010** | **14,733,256** | **15,537,091** | **16,229,114** |
|  |  |  |  |  |  |
| ***Program 1.5: Early Learning and Schools Support*** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1) | *139,069* | 126,030 | 136,544 | 106,512 | 111,125 |
| Other services (Appropriation Act No. 2) | *32,200* | 2,000 | 2,000 | 2,000 | 2,000 |
| Special accounts |  |  |  |  |  |
| SOETM - Students with Disabilities | *203* | - | - | - | - |
| SOETM - NSRA State Contributions | *416* | - | - | - | - |
| **Total expenses for program 1.5** | ***171,888*** | **128,030** | **138,544** | **108,512** | **113,125** |

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | *2019–20*  *Actual*  *Expenses*  *$'000* | | | 2020–21 Revised estimated expenses $'000 | 2021–22  Forward estimate  $'000 | | 2022–23  Forward estimate  $'000 | | 2023–24  Forward estimate  $'000 | |
| **Outcome 1 Totals by appropriation type** | | |  | | |  | |  | | |
| Administered expenses |  | | |  |  | |  | |  |
| Ordinary annual services (Appropriation Act No. 1) | *456,580* | | | 392,932 | 407,027 | | 380,016 | | 383,244 |
| Other services (Appropriation Act No. 2) | *110,197* | | | 219,993 | 165,613 | | 139,670 | | 126,275 |
| Special appropriations | *30,276,640* | | | 31,920,074 | 33,792,484 | | 35,852,616 | | 37,647,154 |
| Special accounts | *527* | | | - | - | | - | | - |
| **Administered total** | ***30,843,944*** | | | **32,532,999** | **34,365,124** | | **36,372,302** | | **38,156,673** |
| Departmental expenses |  | | |  |  | |  | |  |
| Departmental appropriation | *179,804* | | | 164,006 | 158,822 | | 150,963 | | 143,779 |
| s74 External Revenue (a) | *8,267* | | | 2,789 | 2,589 | | 2,625 | | 2,625 |
| Expenses not requiring appropriation in the Budget year (b) | | *7,718* | | 9,067 | 7,950 | | 8,025 | | 8,011 |
| **Departmental total** | ***195,789*** | | | **175,862** | **169,361** | | **161,613** | | **154,415** |
| **Total expenses for Outcome 1** | ***31,039,733*** | | | **32,708,861** | **34,534,485** | | **36,533,915** | | **38,311,088** |
|  |  | | |  |  | |  | |  |
|  | *2019–20* | | | 2020–21 |  | |  | |  | |
| **Average staffing level (number)** | *930* | | | 922 |  | |  | |  | |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees.
3. In the *COVID-19 Response Package – Support for non-government schools* measure, the Government brought forward $1.0 billion of recurrent funding payments from July 2020 to May and June 2020.

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

##### Program performance for Outcome 1

There have been no changes to performance criteria for Outcome 1 resulting from decisions made since 2020-21 Budget. For a full outcome of all performance criteria associated with Outcome 1 see the Education, Skills and Employment Portfolio Budget Statements 2020-21 and the Department of Education, Skills and Employment Corporate Plan 2020-21. This section includes further detail on the program expenses associated with Outcome 1.

Program expenses 1.1 Support for the Child Care System

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019–20 Actual Expenses*  *$'000* | 2020-21 Revised estimated expenses $'000 | 2021–22 Forward estimate  $'000 | 2022–23 Forward estimate  $'000 | 2023–24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1) |  |  |  |  |  |
| Child Care Services Support | *324,920* | 266,902 | 270,483 | 273,504 | 272,119 |
| Jobs Education and Training, Child  Care Fee Assistance (JETCCFA) | *(7,409)* |  |  |  |  |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family Assistance) (Administration) Act 1999* (a) | *-* | 1,074,136 | 138,464 | 149,711 | 158,963 |
| Special account expenses: |  |  |  |  |  |
| *Early Years Quality Fund Special  Account Act 2013* | *(230)* | - | - | - | - |
| SOETM - Child Care | *138* | - | - | - | - |
|  | ***317,419*** | **1,341,038** | **408,947** | **423,215** | **431,082** |

1. The Additional Child Care Subsidy and the Community Childcare Fund – Special Circumstances programs were previously funded through Child Care Services Support Annual Appropriation and are now funded via Special appropriation.

Program expenses 1.2 Child Care Subsidy

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019–20 Actual Expenses*  *$'000* | 2020-21 Revised estimated expenses $'000 | 2021–22 Forward estimate  $'000 | 2022–23 Forward estimate  $'000 | 2023–24 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family Assistance) (Administration) Act 1999* | *8,049,485* | 8,974,970 | 9,331,025 | 9,851,606 | 10,351,780 |
| **Total program expenses** | ***8,049,485*** | **8,974,970** | **9,331,025** | **9,851,606** | **10,351,780** |

Program expenses 1.3 Government Schools National Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019–20 Actual Expenses*  *$'000* | 2020-21 Revised estimated expenses $'000 | 2021–22 Forward estimate  $'000 | 2022–23 Forward estimate  $'000 | 2023–24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Other services (Appropriation Act No. 2) |  |  |  |  |  |
| Additional Support for Northern Territory (a) | *3,358* | 12,804 | 14,242 | 12,263 | 10,035 |
| Special appropriations: |  |  |  |  |  |
| *Australian Education Act 2013* | *8,383,852* | 9,060,147 | 9,739,110 | 10,439,615 | 11,021,537 |
| **Total program expenses** | ***8,387,210*** | **9,072,951** | **9,753,352** | **10,451,878** | **11,031,572** |

1. In 2019-20, $8.575 million was paid for the Additional Support for Northern Territory, with $3.358 million from Administered funds and $5.217 million from Departmental funds.

Program expenses 1.4 Non-Government Schools National Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019–20 Actual Expenses*  *$'000* | 2020-21 Revised estimated expenses $'000 | 2021–22 Forward estimate  $'000 | 2022–23 Forward estimate  $'000 | 2023–24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Other services (Appropriation Act No. 2) |  |  |  |  |  |
| Non-Government Representative Bodies | *40,013* | 40,013 | 40,013 | 14,004 | - |
| Special Circumstances Funding (a) | *31,511* | - | - | - | - |
| Adjustment Assistance (b) | *3,115* | 9,131 | 1,676 | 491 | - |
| Choice and Affordability Fund | *-* | 156,045 | 107,682 | 110,912 | 114,240 |
| Special appropriations: |  |  |  |  |  |
| *Australian Education Act 2013* (c) | *13,843,303* | 12,810,821 | 14,583,885 | 15,411,684 | 16,114,874 |
| **Total program expenses** | ***13,917,942*** | **13,016,010** | **14,733,256** | **15,537,091** | **16,229,114** |

1. Previously published as Short Term Emergency Assistance, known as Special Circumstances Funding as per the *Australian Education Act 2013*.
2. In 2019–20, $12.458 million was paid for Adjustment Assistance, with $3.115 million from Administered funds and $9.343 million from Departmental funds.
3. In the *COVID-19 Response Package – Support for non-government schools* measure, the Government brought forward $1.0 billion of recurrent funding payments from July 2020 to May and June 2020.

Program expenses 1.5 Early Learning and School Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021–22 Forward estimate  $'000 | 2022–23 Forward estimate  $'000 | 2023–24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1) |  |  |  |  |  |
| Australian Early Development  Census | *4,393* | 12,196 | 12,309 | 4,489 | 12,492 |
| Boost the Learning for Life  Program | *21,400* | - | - | - | - |
| Early Learning Languages  Australia (ELLA) | *5,021* | 1,470 | - | - | - |
| English Language Learning for Indigenous Children (ELLIC) | *2,030* | - | 1,084 | - | - |
| Flexible Literacy Learning for  Remote Primary Schools | *1,740* | 750 | - | - | - |
| Grants and Awards | *1,339* | 1,393 | 1,402 | 1,422 | 1,442 |
| Helping Children with Autism | *5,982* | 6,072 | 6,115 | 6,200 | 6,287 |
| High Achieving Teachers Program and Future Leaders Program | *6,000* | 9,650 | 15,900 | 2,250 | - |
| Inspiring all Australians in Digital Literacy and STEM | *16,371* | - | - | - | - |
| Mental Health Support for School Communities and Early Childhood Services | *4,000* | - | - | - | - |
| National Assessment Reform | *2,200* | 2,200 | 2,200 | 2,200 | 2,200 |
| National Schools Reform | *17,233* | 16,099 | 16,017 | - | - |
| Australian Education Research Organisation | *-* | 5,043 | 10,000 | 10,000 | 10,000 |
| National School Resourcing Board | *512* | 1,374 | 958 | 967 | 982 |
| Quality Outcomes | *37,961* | 35,452 | 34,074 | 33,806 | 33,790 |
| Quality Schools Communication | *(31)* | - | - | - | - |
| Science, Technology, Engineering and Mathematics (STEM) | *625* | 617 | 550 | 550 | 700 |
| Students Support Package | *-* | 15,345 | 24,060 | 41,304 | 43,232 |
| Teach for Australia | *2,145* | 2,145 | - | - | - |
| Universal Access | *1,797* | 5,080 | 2,050 | - | - |
| Delivering Respect Matters | *363* | 1,637 | 500 | - | - |
| Life Education - Being Healthy, Being Active | *3,100* | 1,200 | 700 | - | - |
| Attendance Strategies For Early Learning | *642* | 275 | - | - | - |
| Mathematics Massive Open Online Courses | *1,046* | 1,732 | 2,825 | 2,824 | - |
| Rural Inspire Initiative | *500* | 1,000 | 500 | - | - |
| National Phonics Check | *2,200* | 4,300 | 4,300 | - | - |
| Respectful Interfaith School Education | *500* | 1,000 | 1,000 | 500 | - |
| Other services (Appropriation Act No. 2) |  |  |  |  |  |
| Literacy Support for Tasmanian  Students | *2,000* | 2,000 | 2,000 | 2,000 | 2,000 |
| Local School Community Fund | *30,200* | - | - | - | - |
| Special account expenses: |  |  |  |  |  |
| SOETM - Students with Disabilities | *203* | - | - | - | - |
| SOETM - NSRA State Contributions | *416* | - | - | - | - |
| **Total program expenses** | ***171,888*** | **128,030** | **138,544** | **108,512** | **113,125** |

### 2.2 Budgeted expenses and performance for outcome 2

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

#### Linked programs

|  |
| --- |
| Australian Trade and Investment Commission (Austrade) |
| Programs   * Program 1.1 - Promotion of Australia's export and other international economic interests |
| Contribution to Outcome 2 made by linked programs  The linked program contributes to Outcome 2 by promoting the Australian education sector in international markets. |
| Department of Foreign Affairs and Trade |
| Programs   * Program 1.5 - New Colombo Plan - Transforming Regional Relationships * Program 1.6 - Public Information Services and Public Diplomacy |
| Contribution to Outcome 2 made by linked programs  The linked programs contribute to Outcome 2 by promoting international education through advocacy and coordination roles at overseas missions. |
| Department of Home Affairs |
| Programs   * Program 2.3 - Visas |
| Contribution to Outcome 2 made by linked programs  The linked program contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas. |
| Services Australia |
| Programs   * Program 1.1 - Services to the Community - Social Security and Welfare |
| Contribution to Outcome 2 made by linked programs  The linked program contributes to Outcome 2 by making payments to eligible job seekers. |
| Department of Social Services |
| Programs   * Program 1.11 - Student Payments |
| Contribution to Outcome 2 made by linked programs  The linked program contributes to Outcome 2 by providing financial support to individuals and families to undertake further education. This also includes enhancing educational outcomes for Australian Indigenous students by increasing their access and participation in further education. |
| National Indigenous Australians Agency |
| Programs   * Program 1.1 - Jobs, Land and Economy * Program 1.2 - Children and Schooling |
| Contribution to Outcome 2 made by linked programs  The linked programs contribute to Outcome 2 by supporting school attendance, improved educational outcomes and access to further education and employment for Indigenous students. |

##### Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| **Program 2.1: Commonwealth Grant Scheme** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act 2003* | *7,137,055* | 7,550,534 | 7,546,308 | 7,233,975 | 7,173,133 |
| **Total expenses for program 2.1** | ***7,137,055*** | **7,550,534** | **7,546,308** | **7,233,975** | **7,173,133** |
|  |  |  |  |  |  |
| **Program 2.2: Higher Education Superannuation Program** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act 2003* | *151,244* | 96,271 | 92,111 | 87,517 | 82,878 |
| **Total expenses for program 2.2** | ***151,244*** | **96,271** | **92,111** | **87,517** | **82,878** |
|  |  |  |  |  |  |
| **Program 2.3: Higher Education Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | *34,226* | 33,549 | 35,133 | 23,879 | 19,118 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act 2003* | *374,548* | 666,921 | 871,197 | 814,578 | 803,038 |
| **Total expenses for program 2.3** | ***408,774*** | **700,470** | **906,330** | **838,457** | **822,156** |
|  |  |  |  |  |  |
| **Program 2.4: Higher Education Loan Program** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act 2003* | *2,592,222* | 1,058,185 | 1,159,732 | 1,274,245 | 1,354,255 |
| Special accounts |  |  |  |  |  |
| HELP Tuition Protection Fund | *72* | 2,571 | 2,679 | 2,783 | 2,892 |
| **Total expenses for program 2.4** | ***2,592,294*** | **1,060,756** | **1,162,411** | **1,277,028** | **1,357,147** |

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2*019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| **Program 2.5: Investment in Higher Education Research** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act 2003* | *1,938,390* | 2,973,279 | 1,991,877 | 1,998,852 | 2,022,874 |
| **Total expenses for program 2.5** | ***1,938,390*** | **2,973,279** | **1,991,877** | **1,998,852** | **2,022,874** |
|  |  |  |  |  |  |
| **Program 2.6: Research Capacity** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | *179,905* | 256,350 | 273,032 | 283,320 | 389,867 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support Act 2003* | *7,845* | 28,774 | 30,809 | 35,621 | 38,603 |
| **Total expenses for program 2.6** | ***187,750*** | **285,124** | **303,841** | **318,941** | **428,470** |
|  |  |  |  |  |  |
| **Program 2.7: International Education Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | *33,903* | 27,095 | 25,209 | 23,487 | 23,140 |
| Special accounts |  |  |  |  |  |
| Overseas Student Tuition Fund | *3,889* | 8,438 | 8,859 | 9,302 | 9,767 |
| SOETM - Cheung Kong | *126* | 1,104 | 984 | 982 | 980 |
| **Total expenses for program 2.7** | ***37,918*** | **36,637** | **35,052** | **33,771** | **33,887** |

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'00*0 | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| **Outcome 2 Totals by appropriation type** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | *248,034* | 316,994 | 333,374 | 330,686 | 432,125 |
| Special appropriations | *12,201,304* | 12,373,964 | 11,692,034 | 11,444,788 | 11,474,781 |
| Special accounts | *4,087* | 12,113 | 12,522 | 13,067 | 13,639 |
| **Administered total** | ***12,453,425*** | **12,703,071** | **12,037,930** | **11,788,541** | **11,920,545** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | *114,126* | 105,492 | 105,818 | 99,653 | 98,706 |
| s74 External Revenue (a) | *4,495* | 14,968 | 4,707 | 4,770 | 4,769 |
| Expenses not requiring appropriation in the Budget year (b) | *7,769* | 11,834 | 11,281 | 11,597 | 11,603 |
| **Departmental total** | ***126,390*** | **132,294** | **121,806** | **116,020** | **115,078** |
| **Total expenses for Outcome 2** | ***12,579,815*** | **12,835,365** | **12,159,736** | **11,904,561** | **12,035,623** |
|  |  |  |  |  |  |
|  | *2019-20* | 2020-21 |  |  |  |
| **Average staffing level (number)** | *480* | 507 |  |  |  |

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

##### Program performance for Outcome 2

There have been no changes to performance criteria for Outcome 2 resulting from decisions made since 2020-21 Budget. For a full outcome of all performance criteria associated with Outcome 2 see the Education, Skills and Employment Portfolio Budget Statements 2020-21 and the Department of Education, Skills and Employment Corporate Plan 2020-21. This section includes further detail on the program expenses associated with Outcome 2.

Program expenses 2.1 Commonwealth Grant Scheme

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Cluster Fund and Place Loadings | *7,062,629* | 7,330,300 | 7,274,697 | 7,118,758 | 7,146,837 |
| Regional Loading | *74,426* | 37,545 | - | - | - |
| Transition Fund Loading | *-* | 182,689 | 271,611 | 115,217 | 26,296 |
| **Total program expenses** | ***7,137,055*** | **7,550,534** | **7,546,308** | **7,233,975** | **7,173,133** |

Program expenses 2.2 Higher Education Superannuation Program

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Higher Education Superannuation   Program | *151,244* | 96,271 | 92,111 | 87,517 | 82,878 |
| **Total program expenses** | ***151,244*** | **96,271** | **92,111** | **87,517** | **82,878** |

Program expenses 2.3 Higher Education Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Creative Arts Scholarships | *-* | 1,000 | - | - | - |
| General Sir John Monash Foundation | *10,000* | - | - | - | - |
| National Disability Coordination Officer | *4,343* | 4,431 | 4,471 | 4,520 | 4,583 |
| National Microcredentials Marketplace | *-* | 530 | 1,060 | 530 | - |
| Quality Indicators for Learning and Teaching | *7,772* | 9,026 | 9,108 | 9,208 | 9,337 |
| Rural and Regional Enterprise Scholarships | *10,248* | 15,562 | 15,449 | 4,500 | - |
| Tertiary Access Payment | *-* | 3,000 | 5,045 | 5,121 | 5,198 |
| Tertiary Learning Repository | *1,863* | - | - | - | - |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Central Coast Health and Wellbeing Precinct | *500* | 2,500 | 2,500 | 2,500 | 750 |
| Central Queensland School of Mining and Manufacturing | *-* | 13,500 | 14,857 | 1,462 | - |
| Collaboration Pilots - Industry 4.0 | *-* | 520 | 521 | - | - |
| Collaboration Pilots - Naval Shipbuilding | *1,001* | 1,907 | 3,545 | 1,738 | - |
| Disability Support Program | *7,648* | 7,926 | 7,925 | 7,953 | 8,048 |
| Hellenic Chair in Global Diasporas | *2,500* | - | - | - | - |
| Higher Education Partnerships and Participation Program | *112,543* | 155,394 | 138,999 | 139,538 | 141,414 |
| Improved Support for Regional Universities | *7,316* | 12,731 | 10,572 | 10,223 | 7,711 |
| Indigenous, Regional and Low SES Attainment Fund | *-* | 66,510 | 121,696 | 118,998 | 120,324 |
| Jobs and Growth in Tasmania | *8,000* | 30,000 | 65,000 | 25,000 | 12,000 |
| National Institutes | *226,712* | 230,789 | 232,964 | 233,780 | 236,589 |
| National Priorities and Industry Linkage Fund | *-* | 112,625 | 225,363 | 226,152 | 228,870 |
| Quality Initiatives | *512* | 521 | 526 | 528 | 535 |
| Supporting more women into STEM Careers (AMSI Intern) | *7,216* | 2,985 | - | - | - |
| Teaching Awards - Universities Australia | *600* | 600 | 600 | 600 | 600 |
| Tertiary Access Payment | *-* | 25,060 | 39,755 | 40,350 | 40,957 |
| Women in STEM | *-* | 3,353 | 6,374 | 5,756 | 5,240 |
| **Total program expenses** | ***408,774*** | **700,470** | **906,330** | **838,457** | **822,156** |

Program expenses 2.4 Higher Education Loan Program

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Higher Education Loan Program | *2,592,222* | 1,058,185 | 1,159,732 | 1,274,245 | 1,354,255 |
| Special account expenses: |  |  |  |  |  |
| HELP Tuition Protection Fund (a) | *72* | 2,571 | 2,679 | 2,783 | 2,892 |
| **Total program expenses** | ***2,592,294*** | **1,060,756** | **1,162,411** | **1,277,028** | **1,357,147** |

1. This program is funded by Appropriation Act No. 1 and receipts from independent sources.

Program expenses 2.5 Investment in Higher Education Research

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Research Support Program | *902,062* | 1,918,298 | 926,953 | 930,199 | 941,378 |
| Research Training Program | *1,036,328* | 1,054,981 | 1,064,924 | 1,068,653 | 1,081,496 |
| **Total program expenses** | ***1,938,390*** | **2,973,279** | **1,991,877** | **1,998,852** | **2,022,874** |

Program expenses 2.6 Research Capacity

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| National Collaborative Research  Infrastructure Strategy | *179,905* | 256,350 | 273,032 | 283,320 | 389,867 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Academic Centres of Cyber Security Excellence | *488* | - | - | - | - |
| Centre for Augmented Reasoning | *-* | 5,000 | 5,005 | 5,005 | 5,030 |
| Collaboration Pilots - Warrnambool Hydrogen Transition Centre | *500* | 1,500 | - | - | - |
| Collaboration Pilots - Nowra Agribusiness Innovation Hub | *500* | 1,500 | - | - | - |
| Enhance Research Capacity of  Regional Universities | *-* | 3,075 | 10,140 | 14,919 | 17,727 |
| Higher Education Research Promotion | *5,057* | 5,649 | 5,654 | 5,687 | 5,787 |
| Stawell Underground Physics Laboratory | *1,300* | 2,050 | - | - | - |
| Strategic University Reform Fund | *-* | 10,000 | 10,010 | 10,010 | 10,059 |
| **Total program expenses** | ***187,750*** | **285,124** | **303,841** | **318,941** | **428,470** |

Program expenses 2.7 International Education Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| International Education Support | *33,903* | 27,095 | 25,209 | 23,487 | 23,140 |
| Special account expenses: |  |  |  |  |  |
| Overseas Student Tuition Fund | *3,889* | 8,438 | 8,859 | 9,302 | 9,767 |
| SOETM - Cheung Kong | *126* | 1,104 | 984 | 982 | 980 |
| **Total program expenses** | ***37,918*** | **36,637** | **35,052** | **33,771** | **33,887** |

### 2.3 Budgeted expenses and performance for outcome 3

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

#### Linked programs

| **Department of Home Affairs** |
| --- |
| **Programs**   * Program 2.3 – Visas |
| **Contribution to Outcome 3 made by linked programs**  The linked program contributes to Outcome 3 by supporting a sustainable international education sector through administering student visas. |
| **Services Australia** |
| **Programs**   * Program 1.1 – Services to the Community – Social Security and Welfare |
| **Contribution to Outcome 3 made by linked programs**  The linked program contributes to Outcome 3 by making payments to eligible job seekers participating in foundation skills program. |
| **Department of the Treasury** |
| **Programs**   * Program 1.9 – National Partnership Payments to the states |
| **Contribution to Outcome 3 made by linked programs**  The linked program contributes to Outcome 3 by making National Partnership Payments to the states. |

##### Budgeted expenses for Outcome 3

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

Table 2.3.1 Budgeted expenses for Outcome 3

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| **Program 3.1: Building Skills and Capability** | | | | | | | |
| Administered expenses |  | |  |  | |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | *1,058,929* | | 3,793,884 | 1,933,770 | | 1,071,414 | 1,018,969 |
| Special appropriations |  | |  |  | |  |  |
| *Trade Support Loans Act 2014* | *46,674* | | 41,094 | 35,514 | | 32,616 | 31,072 |
| Special accounts |  | |  |  | |  |  |
| Growth Fund Skills and Training Special Account 2015 | *1,484* | | - | - | | - | - |
| SOETM - National Training System COPE VET Survey | *3* | | - | - | | - | - |
| **Total expenses for program 1.1** | ***1,107,090*** | | **3,834,978** | **1,969,284** | | **1,104,030** | **1,050,041** |
|  |  | |  |  | |  |  |
| **Program 3.2: VET Student Loans** |  | |  |  | |  |  |
| Administered expenses |  | |  |  | |  |  |
| Special appropriations |  | |  |  | |  |  |
| *Higher Education Support Act 2003* | *1,047,761* | | - | - | | - | - |
| *VET Student Loans Act 2016* | *144,646* | | 171,570 | 182,545 | | 206,568 | 229,824 |
| Special accounts |  | |  |  | |  |  |
| VSL Tuition Protection Fund Special Account | *72* | | 2,290 | 2,381 | | 2,478 | 2,580 |
| **Total expenses for program 3.2** | ***1,192,479*** | | **173,860** | **184,926** | | **209,046** | **232,404** |
|  |  | |  |  | |  |  |
| **Outcome 3 Totals by appropriation type** | |  | | |  | | |
| Administered expenses |  | |  |  | |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | *1,058,929* | | 3,793,884 | 1,933,770 | | 1,071,414 | 1,018,969 |
| Special appropriations | *1,239,081* | | 212,664 | 218,059 | | 239,184 | 260,896 |
| Special accounts | *1,559* | | 2,290 | 2,381 | | 2,478 | 2,580 |
| **Administered total** | ***2,299,569*** | | **4,008,838** | **2,154,210** | | **1,313,076** | **1,282,445** |
| Departmental expenses |  | |  |  | |  |  |
| Departmental appropriation | *96,396* | | 166,270 | 177,515 | | 147,626 | 142,596 |
| s74 External Revenue (a) | *14,228* | | 7,414 | 7,027 | | 6,860 | 6,859 |
| Special accounts |  | |  |  | |  |  |
| Student Identifiers Special  Account - s80 PGPA Act 2013 | *7,125* | | 5,607 | 5,512 | | 5,573 | 5,654 |
| Expenses not requiring appropriation in the Budget year (b) | *16,147* | | 15,717 | 15,958 | | 16,972 | 17,053 |
| **Departmental total** | ***133,896*** | | **195,008** | **206,012** | | **177,031** | **172,162** |
| **Total expenses for Outcome 3** | ***2,433,465*** | | **4,203,846** | **2,360,222** | | **1,490,107** | **1,454,607** |
|  |  | |  |  | |  |  |
|  | *2019-20* | | 2020-21 |  | |  |  |
| **Average staffing level (number)** | *624* | | 778 |  | |  |  |

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

##### Program performance for Outcome 3

There have been no changes to performance criteria for Outcome 3 resulting from decisions made since 2020-21 Budget. For a full outcome of all performance criteria associated with Outcome 3 see the Education, Skills and Employment Portfolio Budget Statements 2020-21 and the Department of Education, Skills and Employment Corporate Plan 2020-21. This section includes further detail on the program expenses associated with Outcome 3.

Program expenses 3.1 Building Skills and Capability

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| *Sub-program 3.1.1 - Skills Development* | | | | | |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Australian Apprenticeship Support  Network | *141,471* | 277,772 | 232,321 | 193,896 | 193,896 |
| Australian Apprenticeships Incentives  Program | *725,891* | 3,159,485 | 1,341,973 | 520,106 | 547,434 |
| Industry Specialist Mentoring for  Australian Apprentices | *(295)* | - | - | - | - |
| Commonwealth Scholarships Program  for South Australia | *2,059* | 4,113 | 100 | - | - |
| Commonwealth Scholarships Program  for Young Australians | *1,662* | 3,868 | 2,648 | - | - |
| Mid-Career Checkpoint | *129* | 22,370 | 26,250 | 26,250 | - |
| Skills Checkpoint for Older Workers  Program | *4,202* | 3,984 | 4,016 | 4,061 | 4,118 |
| National Rugby League's VET  Apprenticeship Awareness Program | *350* | - | - | - | - |
| Trades Recognition Australia | *20,338* | 31,344 | 35,351 | 35,351 | 35,351 |
| Special appropriations: |  |  |  |  |  |
| *Trade Support Loans Act 2014* |  |  |  |  |  |
| Trade Support Loans | *46,674* | 41,094 | 35,514 | 32,616 | 31,072 |
| Special account expenses: |  |  |  |  |  |
| Growth Fund Skills and Training Special   Account 2015 | *1,484* | - | - | - | - |
| **Total component 3.1.1 expenses** | ***943,965*** | **3,544,030** | **1,678,173** | **812,280** | **811,871** |
| *Sub-program 3.1.2 - Access to Training* | | | | | |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Adult Migrant English Program (a) | *(1,471)* | - | - | - | - |
| Skills for Education and Employment | *83,874* | 116,976 | 116,513 | 123,103 | 124,827 |
| Foundation Skills for Your Future  Program | *-* | 14,283 | 14,283 | 14,283 | 7,139 |
| Foundation Skills for Your Future -  Remote Community Pilots | *-* | 1,622 | 3,281 | 3,316 | - |
| **Total component 3.1.2 expenses** | ***82,403*** | **132,881** | **134,077** | **140,702** | **131,966** |

Program expenses 3.1 Building Skills and Capability (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| *Sub-program 3.1.3 - Support for the National Training System* | | | | | |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Australian Industry and Skills Committee | *1,513* | 1,532 | 1,546 | 1,563 | 1,585 |
| Industry Training Hubs | *13* | 15,469 | 14,722 | 16,735 | - |
| Industry Workforce Training | *28,226* | 50,499 | 40,055 | 48,682 | 49,364 |
| Integrated Information Service | *1,271* | 1,799 | 1,816 | 1,836 | 1,862 |
| Licensing of International Vocational Education and Training (VET) Courses | *213* | 1,193 | 1,193 | 1,193 | 1,193 |
| My Skills Website | *586* | 577 | 583 | 589 | 598 |
| National Career Education Strategy | *500* | - | - | - | - |
| National Careers Institute and Ambassador | *401* | 6,312 | 5,505 | 5,435 | 1,023 |
| National Centre for Vocational Education Research | *696* | 706 | 713 | 721 | 731 |
| National Skills Commission | *3,718* | 7,804 | 5,100 | 2,365 | 2,400 |
| National Training System COPE | *31,948* | 38,591 | 37,574 | 34,683 | 34,055 |
| Skills Communication Campaign | *222* | 15,935 | 5,000 | - | - |
| Skills Organisation Pilots | *9,875* | 13,641 | 26,223 | 23,480 | 3,925 |
| VET Data Streamlining | *-* | 2,418 | 16,079 | 12,930 | 8,920 |
| VET Information Strategy | *1,537* | 1,591 | 925 | 836 | 548 |
| Special account expenses: |  |  |  |  |  |
| SOETM - National Training System COPE VET employer survey | *3* | - | - | - | - |
| Total component 3.1.3 expenses | ***80,722*** | **158,067** | **157,034** | **151,048** | **106,204** |
| **Total program expenses** | ***1,107,090*** | **3,834,978** | **1,969,284** | **1,104,030** | **1,050,041** |

1. Due to the Administrative Arrangement Order of 29 May 2019, this program was transferred to the Department of Home Affairs

Program expenses 3.2 VET Student Loans

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| VET FEE-HELP | *1,047,761* | - | - | - | - |
| *VET Student Loans Act 2016* |  |  |  |  |  |
| VET Student Loans | *144,646* | 171,570 | 182,545 | 206,568 | 229,824 |
| Special account expenses: |  |  |  |  |  |
| VSL Tuition Protection Fund Special  Account (a) | *72* | 2,290 | 2,381 | 2,478 | 2,580 |
| **Total program expenses** | ***1,192,479*** | **173,860** | **184,926** | **209,046** | **232,404** |
| (a) This special account is funded by Annual Appropriation Bill No.1 and receipts from independent sources. | | | | | |

### 2.4 Budgeted expenses and performance for outcome 4

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

#### Linked programs

| **Services Australia** |
| --- |
| **Programs**   * Program 1.1 – Services to the Community – Social Security and Welfare |
| **Contribution to Outcome 4 made by linked programs**  Services Australia makes payments on behalf of the Department of Education, Skills and Employment. |
| **Department of Social Services** |
| **Programs**   * Program 1.10 – Working Age Payments |
| **Contribution to Outcome 4 made by linked programs**  Employment services, such as jobactive, are closely linked to the Social Services portfolio through providing means in which job seekers receiving working age income support can meet their mutual obligation requirements and also providing services to help those job seekers to find work. |
| **Department of Home Affairs** |
| **Programs**   * Program 2.3 – Visas |
| **Contribution to Outcome 4 made by linked programs**  The Department of Home Affairs seeks to advance Australia’s economic interests and respond to Australia’s changing security, economic, cultural and social needs through the effective management and delivery of temporary entry programs. The Seasonal Worker Programme, administered by the Department of Education, Skills and Employment has links to the temporary entry programs. |

##### Budgeted expenses for Outcome 4

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

Table 2.4.1 Budgeted expenses for Outcome 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual expenses  $'000* | 2020-21 Revised estimated expenses $'000 | 2021-22 Forward estimate  $'000 | 2022-23 Forward estimate  $'000 | 2023-24 Forward estimate  $'000 |
| ***Program 4.1: Employment Services*** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| jobactive | *1,257,435* | 1,918,428 | 1,969,515 | 1,902,307 | 1,811,010 |
| Seasonal Worker Programme | *-* | 250 | 500 | 250 | - |
| Empowering YOUth Initiatives | *(743)* | - | - | - | - |
| Transition to Work | *116,996* | 237,509 | 230,095 | 167,881 | 145,382 |
| Time to Work | *2,461* | 3,401 | 3,422 | - | - |
| ParentsNext | *86,679* | 101,619 | 107,183 | 112,295 | 92,588 |
| Jobs Communication Campaign | *323* | - | - | - | - |
| Skills and Training Incentive | *3,103* | 6,530 | 6,379 | - | - |
| Entrepreneurship Facilitators | *4,915* | 5,027 | 4,927 | - | - |
| Regional Employment Trials | *7,795* | 3,097 | - | - | - |
| Career Revive Initiative | *500* | 500 | 500 | - | - |
| Local Jobs - COVID-19  Recovery | *-* | 16,365 | 18,850 | - | - |
| **Administered total** | ***1,479,464*** | **2,292,726** | **2,341,371** | **2,182,733** | **2,048,980** |
| **Total expenses for program 4.1** | ***1,479,464*** | **2,292,726** | **2,341,371** | **2,182,733** | **2,048,980** |
|  |  |  |  |  |  |
| **Outcome 4 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | *1,479,464* | 2,292,726 | 2,341,371 | 2,182,733 | 2,048,980 |
| **Administered total** | ***1,479,464*** | **2,292,726** | **2,341,371** | **2,182,733** | **2,048,980** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | *287,253* | 386,044 | 345,183 | 272,133 | 269,440 |
| s74 External Revenue (a) | *34,929* | 27,448 | 26,498 | 26,566 | 26,565 |
| Expenses not requiring appropriation in the Budget year (b) | *47,047* | 49,932 | 63,097 | 66,454 | 61,027 |
| **Departmental total** | ***369,229*** | **463,424** | **434,778** | **365,153** | **357,032** |
| **Total expenses for Outcome 4** | ***1,848,693*** | **2,756,150** | **2,776,149** | **2,547,886** | **2,406,012** |
|  |  |  |  |  |  |
|  | *2019–20* | 2020–21 |  |  |  |
| **Average staffing level (number)** | *1,292* | 1,335 |  |  |  |

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

##### Program performance for Outcome 4

There have been no changes to performance criteria for Outcome 4 resulting from decisions made since 2020-21 Budget. For a full outcome of all performance criteria associated with Outcome 4 see the Education, Skills and Employment Portfolio Budget Statements 2020-21 and the Department of Education, Skills and Employment Corporate Plan 2020-21.

Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows

#### Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Outcome | Opening balance **2020-21** *2019-20* $'000 | Receipts  **2020-21** *2019-20* $'000 | Payments  **2020-21** *2019-20* $'000 | Adjustments  **2020-21** *2019-20* $'000 | Closing balance **2020-21** *2019-20* $'000 |
| **Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A)** | 1 | **42,143** | **-** | **-** | **-** | **42,143** |
| *Early Years Quality Fund  Special Account - s80 PGPA Act [s5(1) Early  Years Quality Fund  Special Account  Act 2013] (A)* | 1 | *42,143* | *-* | *-* | *-* | *42,143* |
| **Overseas Students Tuition Fund - s80 PGPA Act 2013 (A)** | 2 | **37,325** | **10,655** | **(8,438)** | **-** | **39,542** |
| *Overseas Students Tuition Fund - s80  PGPA Act 2013 (A)* | *2* | *39,564* | *2,004* | *(4,243)* | *-* | *37,325* |
| **HELP Tuition Protection Fund - s80 PGPA Act 2013 (A)** | 2 | **1,428** | **5,116** | **(2,571)** | **-** | **3,973** |
| *HELP Tuition Protection Fund - s80 PGPA Act 2013 (A)* | *2* | *-* | *1,500* | *(72)* | *-* | *1,428* |
| **Growth Fund Skills and Training Special Account - s78 PGPA Act Det 2015/04 (A)** | 3 | **-** | **-** | **-** | **91** | **91** |
| *Growth Fund Skills and  Training Special Account - s78 PGPA Act Det 2015/04 (A)* | 3 | *528* | *-* | *(528)* | *-* | *-* |

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Outcome | Opening balance **2020-21** *2019-20* $'000 | Receipts  **2020-21** *2019-20* $'000 | Payments  **2020-21** *2019-20* $'000 | Adjustments  **2020-21** *2019-20* $'000 | Closing balance **2020-21** *2019-20* $'000 |
| **VSL Tuition Protection Fund - s80 PGPA Act 2013 (A)** | 3 | **2,928** | **4,260** | **(2,290)** | **-** | **4,898** |
| *VSL Tuition Protection Fund - s80 PGPA Act 2013 (A)* | 3 | *-* | *3,000* | *(72)* | *-* | *2,928* |
|  |  |  |  |  |  |  |
| **Services for other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A)** | 1&2 | **1,801** | **104** | **(1,104)** | **-** | **801** |
| *Services for other Entities and Trust Moneys Special Account - s78  PGPA Act 2013 (A)* | 1&2 | *1,645* | *1,108* | *(952)* | *-* | *1,801* |
| **Student Identifiers Special Account - s80 PGPA Act 2013 (D)** | 3 | **4,307** | **8,772** | **(8,772)** | **-** | **4,307** |
| *Student Identifiers Special  Account - s80 PGPA Act 2013 (D)* | 3 | *6,927* | *1,168* | *(3,788)* | *-* | **4,307** |
| **Total special accounts 2020-21 Budget estimate** |  | **89,932** | **28,907** | **(23,175)** | **91** | **95,755** |
| *Total special accounts 2019–20 actual* |  | *90,807* | *8,780* | *(9,655)* | *-* | *89,932* |

(A) = Administered

(D) = Departmental

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

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

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

**3.2.2 Budgeted financial statements**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual  $'000* | 2020-21 Revised budget $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | *441,333* | 423,697 | 423,606 | 418,366 | 419,823 |
| Suppliers | *216,616* | 399,374 | 351,720 | 238,519 | 221,311 |
| Grants | *14,560* | - | - | - | - |
| Depreciation and amortisation | *131,798* | 137,096 | 150,201 | 156,498 | 151,119 |
| Finance costs | *4,445* | 6,421 | 6,430 | 6,434 | 6,434 |
| Write-down and impairment of assets | *5,557* | - | - | - | - |
| Losses from asset sales | *82* | - | - | - | - |
| Other expenses | *10,912* | - | - | - | - |
| **Total expenses** | ***825,303*** | **966,588** | **931,957** | **819,817** | **798,687** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | *50,646* | 36,034 | 35,858 | 36,242 | 36,070 |
| Rental income | *12,246* | 6,685 | 4,963 | 4,579 | 4,748 |
| Other revenue | *4,758* | 20,714 | 10,719 | 10,780 | 10,861 |
| **Total own-source revenue** | ***67,650*** | **63,433** | **51,540** | **51,601** | **51,679** |
| **Gains** |  |  |  |  |  |
| Other gains | *322* | - | - | - | - |
| **Total gains** | ***322*** | **-** | **-** | **-** | **-** |
| **Total own-source income** | ***67,972*** | **63,433** | **51,540** | **51,601** | **51,679** |
| **Net cost of / (contribution by)  services** | ***(757,331)*** | **(903,155)** | **(880,417)** | **(768,216)** | **(747,008)** |
| Revenue from Government | *672,966* | 852,037 | 782,364 | 666,192 | 650,363 |
| **Surplus/(deficit) attributable to the  Australian Government** | ***(84,365)*** | **(51,118)** | **(98,053)** | **(102,024)** | **(96,645)** |
| **Total comprehensive income/(loss)  attributable to the Australian  Government** | ***(84,365)*** | **(51,118)** | **(98,053)** | **(102,024)** | **(96,645)** |

**Note: Impact of net cash appropriation arrangements**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 $'000* | 2020-21 $'000 | 2021-22 $'000 | 2022-23 $'000 | 2023-24 $'000 |
| **Net Cash Operating Surplus/(Deficit)** | ***4,334*** | **36,335** | **355** | **355** | **355** |
| less: depreciation/amortisation  of assets funded through  appropriations (DCB funding and /or  equity injections) (a) | *73,602* | 81,133 | 93,079 | 97,841 | 92,487 |
| less: depreciation of ROU (b) | *58,196* | 55,963 | 57,122 | 58,657 | 58,632 |
| plus: principal repayments (b) | *43,099* | 49,643 | 51,793 | 54,119 | 54,119 |
| **Total comprehensive income/(loss)  as per statement of Comprehensive  Income** | ***(84,365)*** | **(51,118)** | **(98,053)** | **(102,024)** | **(96,645)** |

Prepared on Australian Accounting Standards basis.

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual  $'000* | 2020-21 Revised budget $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | *8,961* | 9,276 | 9,276 | 9,276 | 9,276 |
| Trade and other receivables | *217,436* | 232,368 | 233,007 | 233,377 | 233,757 |
| Other financial assets | *1,833* | 1,833 | 1,833 | 1,833 | 1,833 |
| ***Total financial assets*** | ***228,230*** | ***243,477*** | ***244,116*** | ***244,486*** | ***244,866*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | *424,572* | 448,023 | 420,387 | 394,072 | 368,549 |
| Property, plant and equipment | *33,998* | 34,561 | 37,688 | 45,866 | 46,721 |
| Intangibles | *198,328* | 318,232 | 384,818 | 368,465 | 339,985 |
| Other non-financial assets | *14,500* | 14,500 | 14,500 | 14,500 | 14,500 |
| ***Total non-financial assets*** | ***671,398*** | ***815,316*** | ***857,393*** | ***822,903*** | ***769,755*** |
| **Total assets** | ***899,628*** | **1,058,793** | **1,101,509** | **1,067,389** | **1,014,621** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | *41,838* | 41,838 | 41,838 | 41,838 | 41,838 |
| Other payables | *14,085* | 14,611 | 14,751 | 14,707 | 14,722 |
| ***Total payables*** | ***55,923*** | ***56,449*** | ***56,589*** | ***56,545*** | ***56,560*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | *381,222* | 390,342 | 376,983 | 364,676 | 352,357 |
| ***Total interest bearing liabilities*** | ***381,222*** | ***390,342*** | ***376,983*** | ***364,676*** | ***352,357*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | *155,402* | 155,900 | 156,399 | 156,813 | 157,178 |
| ***Total provisions*** | ***155,402*** | ***155,900*** | ***156,399*** | ***156,813*** | ***157,178*** |
| **Total liabilities** | ***592,547*** | **602,691** | **589,971** | **578,034** | **566,095** |
| **Net assets** | ***307,081*** | **456,102** | **511,538** | **489,355** | **448,526** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | *510,439* | 710,578 | 864,067 | 943,908 | 999,724 |
| Reserves | *1,911* | 1,911 | 1,911 | 1,911 | 1,911 |
| Retained surplus / (accumulated   deficit) | *(205,269)* | (256,387) | (354,440) | (456,464) | (553,109) |
| ***Total parent entity interest*** | ***307,081*** | ***456,102*** | ***511,538*** | ***489,355*** | ***448,526*** |
| **Total Equity** | ***307,081*** | **456,102** | **511,538** | **489,355** | **448,526** |

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 2020-21)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained earnings   $'000 | Asset revaluation reserve $'000 | Other reserves  $'000 | Contributed equity / capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2020** |  |  |  |  |  |
| Balance carried forward from  previous period | (204,799) | 1,911 | - | 510,439 | 307,551 |
| *Opening Balance adjustments* | (470) | - | - | - | (470) |
| ***Adjusted opening balance*** | ***(205,269)*** | ***1,911*** | ***-*** | ***510,439*** | ***307,081*** |
| **Comprehensive income** |  |  |  |  |  |
| Other comprehensive income |  |  |  |  |  |
| Surplus/(deficit) for the period | (51,118) | - | - | - | (51,118) |
| ***Total comprehensive income*** | ***(51,118)*** | ***-*** | ***-*** | ***-*** | ***(51,118)*** |
| of which: |  |  |  |  |  |
| Attributable to the Australian Government | (51,118) | - | - | - | (51,118) |
| **Transactions with owners** |  |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity Injection - Appropriation | - | - | - | 123,208 | 123,208 |
| Departmental Capital Budget (DCB) | - | - | - | 76,931 | 76,931 |
| ***Sub-total transactions with  owners*** | **-** | **-** | **-** | **200,139** | **200,139** |
| **Estimated closing balance as at  30 June 2021** | **(256,387)** | **1,911** | **-** | **710,578** | **456,102** |
| **Closing balance attributable to  the Australian Government** | **(256,387)** | **1,911** | **-** | **710,578** | **456,102** |

Prepared on Australian Accounting Standards basis.

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual  $'000* | 2020-21 Revised budget $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | *727,071* | 836,432 | 781,725 | 665,897 | 649,983 |
| Sale of goods and rendering of  services | *42,970* | 42,719 | 40,821 | 40,821 | 40,818 |
| Net GST received | *27,942* | - | - | - | - |
| Other | *12,524* | 15,508 | 5,512 | 5,498 | 5,654 |
| ***Total cash received*** | ***810,507*** | ***894,659*** | ***828,058*** | ***712,216*** | ***696,455*** |
| **Cash used** |  |  |  |  |  |
| Employees | *421,066* | 422,672 | 422,967 | 418,071 | 419,444 |
| Suppliers | *264,705* | 394,168 | 346,513 | 233,237 | 216,103 |
| Interest payments on lease liability | *4,364* | 6,421 | 6,430 | 6,434 | 6,434 |
| s74 External Revenue  transferred to the OPA | *55,397* | - | - | - | - |
| Other | *14,592* | - | - | - | - |
| ***Total cash used*** | ***760,124*** | ***823,261*** | ***775,910*** | ***657,742*** | ***641,981*** |
| **Net cash from / (used by) operating activities** | ***50,383*** | **71,398** | **52,148** | **54,474** | **54,474** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,  plant and equipment | *73* | - | - | - | - |
| ***Total cash received*** | ***73*** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and  equipment and intangibles | *97,139* | 222,251 | 153,844 | 72,804 | 56,171 |
| ***Total cash used*** | ***97,139*** | ***222,251*** | ***153,844*** | ***72,804*** | ***56,171*** |
| **Net cash from / (used by)  investing activities** | ***(97,066)*** | **(222,251)** | **(153,844)** | **(72,804)** | **(56,171)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | *87,593* | 200,811 | 153,489 | 72,449 | 55,816 |
| ***Total cash received*** | ***87,593*** | ***200,811*** | ***153,489*** | ***72,449*** | ***55,816*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | *43,099* | 49,643 | 51,793 | 54,119 | 54,119 |
| ***Total cash used*** | ***43,099*** | **49,643** | **51,793** | **54,119** | **54,119** |
| **Net cash from/(used by)  financing activities** | ***44,494*** | **151,168** | **101,696** | **18,330** | **1,697** |
| **Net increase/(decrease) in cash  held** | ***(2,189)*** | **315** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | *11,150* | 8,961 | 9,276 | 9,276 | 9,276 |
| **Cash and cash equivalents at   the end of the reporting period** | ***8,961*** | **9,276** | **9,276** | **9,276** | **9,276** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual  $'000* | 2020-21 Revised budget $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1 and Bill 3 (DCB) | *51,291* | 76,931 | 50,638 | 48,963 | 49,202 |
| Equity injections - Act No. 2 and Bill 4 | *51,965* | 123,208 | 102,851 | 23,486 | 6,614 |
| **Total new capital appropriations** | ***103,256*** | **200,139** | **153,489** | **72,449** | **55,816** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *103,256* | *200,139* | *153,489* | *72,449* | *55,816* |
| ***Total Items*** | ***103,256*** | ***200,139*** | ***153,489*** | ***72,449*** | ***55,816*** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | *37,827* | 134,113 | 102,851 | 23,486 | 6,614 |
| Funded by capital appropriation - DCB (b) | *50,657* | 77,904 | 50,638 | 48,963 | 49,202 |
| Funded internally from departmental resources (c) | *8,655* | 10,234 | 355 | 355 | 355 |
| **TOTAL** | ***97,139*** | **222,251** | **153,844** | **72,804** | **56,171** |
| **RECONCILIATION OF CASH USED TO  ACQUIRE ASSETS TO ASSET  MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | *97,139* | 222,251 | 153,844 | 72,804 | 56,171 |
| **Total cash used to acquire assets** | ***97,139*** | **222,251** | **153,844** | **72,804** | **56,171** |

Prepared on Australian Accounting Standards basis.

1. Includes current and prior Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.
2. Does not include annual finance lease costs. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).
3. Includes the following sources of funding:

- current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);

- donations and gifts of non-financial assets;

- internally developed assets;

- proceeds from the sale of assets; and

- s74 External Revenue.

Table 3.7: Statement of asset movements (2020-21 Budget year)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings    $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total    $'000 |
| **As at 1 July 2020** |  |  |  |  |
| Gross book value | 59,248 | 51,057 | 407,503 | 517,808 |
| Gross book value - ROU assets | 432,564 | 12 | - | 432,576 |
| Accumulated depreciation/amortisation and impairment | (10,154) | (17,064) | (209,175) | (236,393) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (57,086) | (7) | - | (57,093) |
| **Opening net book balance** | **424,572** | **33,998** | **198,328** | **656,898** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new  or replacement assets** |  |  |  |  |
| By purchase - appropriation equity (a) | 14,506 | - | 119,607 | 134,113 |
| By purchase - appropriation ordinary  annual services (b) | 19,628 | 11,719 | 46,557 | 77,904 |
| By purchase - other | - | - | 10,234 | 10,234 |
| By purchase - other - ROU assets | 58,415 | 348 | - | 58,763 |
| **Total additions** | **92,549** | **12,067** | **176,398** | **281,014** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (13,274) | (11,365) | (56,494) | (81,133) |
| Depreciation/amortisation on   ROU assets | (55,824) | (139) | - | (55,963) |
| **Total other movements** | **(69,098)** | **(11,504)** | **(56,494)** | **(137,096)** |
| **As at 30 June 2021** |  |  |  |  |
| Gross book value | 93,382 | 62,776 | 583,901 | 740,059 |
| Gross book value - ROU assets | 490,979 | 360 | - | 491,339 |
| Accumulated depreciation/ amortisation and impairment | (23,428) | (28,429) | (265,669) | (317,526) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (112,910) | (146) | - | (113,056) |
| **Closing net book balance** | **448,023** | **34,561** | **318,232** | **800,816** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections through Appropriation Act (No. 2) 2020-2021 and Appropriation Bill (No. 4) 2020-2021.
2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2020-2021 and Appropriation Bill (No. 3) 2020-2021 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual  $'000* | 2020-21 Revised budget $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Suppliers | *1,732,060* | 2,788,022 | 2,700,578 | 2,497,773 | 2,288,285 |
| Subsidies | *933,324* | 3,214,674 | 1,487,111 | 629,286 | 630,161 |
| Personal benefits | *8,141,904* | 9,262,364 | 9,674,126 | 10,196,036 | 10,722,617 |
| Grants | *32,441,597* | 34,956,532 | 35,640,422 | 36,809,139 | 38,150,014 |
| Depreciation and amortisation | *97* | 92 | 92 | 92 | 92 |
| Finance costs | *11* | 85,729 | 75,563 | 67,716 | 61,126 |
| Write-down and impairment of  assets | *3,893,946* | 1,230,221 | 1,320,743 | 1,456,610 | 1,556,349 |
| Act of grace payments | *796* | - | - | - | - |
| Interest | *108,046* | - | - | - | - |
| Other expenses | *153* | - | - | - | - |
| **Total expenses administered on behalf of Government** | ***47,251,934*** | **51,537,634** | **50,898,635** | **51,656,652** | **53,408,644** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | *28* | 10,655 | 13,039 | 13,183 | 13,485 |
| ***Total taxation revenue*** | ***28*** | ***10,655*** | ***13,039*** | ***13,183*** | ***13,485*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Interest | *721,174* | 1,076,212 | 917,994 | 746,849 | 545,206 |
| Other revenue | *229,665* | 81,052 | 219,454 | 237,560 | 245,885 |
| ***Total non-taxation revenue*** | ***950,839*** | ***1,157,264*** | ***1,137,448*** | ***984,409*** | ***791,091*** |
| **Total own-source revenue  administered on behalf of  Government** | ***950,867*** | **1,167,919** | **1,150,487** | **997,592** | **804,576** |
| **Gains** |  |  |  |  |  |
| Other gains | *2* | - | - | - | - |
| **Total gains administered on behalf of Government** | ***2*** | **-** | **-** | **-** | **-** |
| **Total own-source income administered on behalf of Government** | ***950,869*** | **1,167,919** | **1,150,487** | **997,592** | **804,576** |
| **Net cost of/(contribution by) services** | ***46,301,065*** | **50,369,715** | **49,748,148** | **50,659,060** | **52,604,068** |
| **Surplus/(deficit) before income tax** | ***(46,301,065)*** | **(50,369,715)** | **(49,748,148)** | **(50,659,060)** | **(52,604,068)** |
| **Surplus/(deficit) after income tax** | ***(46,301,065)*** | **(50,369,715)** | **(49,748,148)** | **(50,659,060)** | **(52,604,068)** |
| ***OTHER COMPREHENSIVE INCOME*** | |  |  |  |  |
| **Items not subject to subsequent  reclassification to profit or loss** |  |  |  |  |  |
| Changes in asset revaluation surplus | *(112,115)* | - | - | - | - |
| **Total other comprehensive income** | ***(112,115)*** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to the Australian Government** | ***(46,413,180)*** | **(50,369,715)** | **(49,748,148)** | **(50,659,060)** | **(52,604,068)** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual  $'000* | 2020-21 Revised budget $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | *85,696* | 91,428 | 92,579 | 93,230 | 90,720 |
| Trade and other receivables | *52,128,521* | 53,171,363 | 54,311,297 | 54,935,022 | 54,837,337 |
| Other financial assets | *754,428* | 775,052 | 773,721 | 774,435 | 777,244 |
| Other investments | *2,042,070* | 2,796,499 | 2,796,499 | 2,796,499 | 2,796,499 |
| ***Total financial assets*** | ***55,010,715*** | ***56,834,342*** | ***57,974,096*** | ***58,599,186*** | ***58,501,800*** |
| **Non-financial assets** |  |  |  |  |  |
| Other non-financial assets | *1,188* | 1,176 | 1,164 | 1,152 | 1,140 |
| Prepayments | *287,553* | 25,092 | 25,092 | 25,092 | 25,092 |
| ***Total non-financial assets*** | ***288,741*** | ***26,268*** | ***26,256*** | ***26,244*** | ***26,232*** |
| **Total assets administered on behalf of Government** | ***55,299,456*** | **56,860,610** | **58,000,352** | **58,625,430** | **58,528,032** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | *141,793* | 138,827 | 138,827 | 138,827 | 138,827 |
| Subsidies | *24,443* | 24,443 | 24,443 | 24,443 | 24,443 |
| Personal benefits | *34,844* | 267,490 | 280,443 | 294,390 | 163,742 |
| Grants | *9,221* | 9,221 | 9,221 | 9,221 | 9,221 |
| Other payables | *40,023* | 39,918 | 39,918 | 39,918 | 39,918 |
| ***Total payables*** | ***250,324*** | ***479,899*** | ***492,852*** | ***506,799*** | ***376,151*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | *1,228* | 1,333 | 1,333 | 1,333 | 1,333 |
| ***Total interest bearing liabilities*** | ***1,228*** | ***1,333*** | ***1,333*** | ***1,333*** | ***1,333*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | *405,624* | 747,114 | 794,356 | 845,231 | 894,490 |
| Other provisions | *7,147,000* | 6,850,319 | 6,487,420 | 6,118,893 | 5,744,869 |
| ***Total provisions*** | ***7,552,624*** | ***7,597,433*** | ***7,281,776*** | ***6,964,124*** | ***6,639,359*** |
| **Total liabilities administered on  behalf of Government** | ***7,804,176*** | **8,078,665** | **7,775,961** | **7,472,256** | **7,016,843** |
| **Net assets/(liabilities)** | ***47,495,280*** | ***48,781,945*** | ***50,224,391*** | ***51,153,174*** | ***51,511,189*** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2019-20 Actual  $'000* | 2020-21 Revised budget $'000 | 2021-22 Forward estimate $'000 | 2022-23 Forward estimate $'000 | 2023-24 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Interest | *-* | 1,007,499 | 1,128,625 | 1,251,168 | 1,403,378 |
| Taxes | *-* | 10,655 | 13,039 | 13,183 | 13,485 |
| Net GST received | *1,566,740* | 1,411,599 | 1,576,479 | 1,668,353 | 1,605,213 |
| Other | *75,632* | 94,969 | 112,859 | 115,252 | 117,982 |
| ***Total cash received*** | ***1,642,372*** | ***2,524,722*** | ***2,831,002*** | ***3,047,956*** | ***3,140,058*** |
| **Cash used** |  |  |  |  |  |
| Grants | *32,634,976* | 36,651,085 | 37,568,758 | 38,818,892 | 40,229,827 |
| Subsidies paid | *878,505* | 3,214,674 | 1,487,111 | 629,286 | 630,161 |
| Personal benefits | *8,790,082* | 8,716,857 | 9,633,897 | 10,153,432 | 10,827,931 |
| Suppliers | *1,996,180* | 2,790,988 | 2,700,578 | 2,497,773 | 2,288,285 |
| Net GST paid | *-* | 135,467 | 134,381 | 134,773 | - |
| Interest payments on lease liability | *-* | 25 | 25 | 25 | 25 |
| ***Total cash used*** | ***44,299,743*** | ***51,509,096*** | ***51,524,750*** | ***52,234,181*** | ***53,976,229*** |
| **Net cash from / (used by)  operating activities** | ***(42,657,371)*** | **(48,984,374)** | **(48,693,748)** | **(49,186,225)** | **(50,836,171)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Repayments of advances and loans | *3,800,528* | 4,555,129 | 5,177,150 | 5,669,496 | 6,337,076 |
| ***Total cash received*** | ***3,800,528*** | ***4,555,129*** | ***5,177,150*** | ***5,669,496*** | ***6,337,076*** |
| **Cash used** |  |  |  |  |  |
| Advances and loans made | *6,840,773* | 7,496,164 | 7,703,993 | 8,090,510 | 8,483,116 |
| ***Total cash used*** | ***6,840,773*** | ***7,496,164*** | ***7,703,993*** | ***8,090,510*** | ***8,483,116*** |
| **Net cash from / (used by)  investing activities** | ***(3,040,245)*** | **(2,941,035)** | **(2,526,843)** | **(2,421,014)** | **(2,146,040)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Other | *-* | - | - | - | - |
| ***Total cash received*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Cash used** |  |  |  |  |  |
| Other | *-* | 80 | 80 | 80 | 80 |
| ***Total cash used*** | ***-*** | ***80*** | ***80*** | ***80*** | ***80*** |
| **Net cash from/(used by)  financing activities** | ***-*** | **(80)** | **(80)** | **(80)** | **(80)** |
| ***Net increase/(decrease) in  cash held*** | ***(45,697,616)*** | ***(51,925,489)*** | ***(51,220,671)*** | ***(51,607,319)*** | ***(52,982,291)*** |
| Cash and cash equivalents at beginning of reporting period | *85,078* | 85,696 | 91,428 | 92,579 | 93,230 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | *51,154,800* | 57,724,415 | 57,774,216 | 58,777,939 | 60,838,758 |
| - Special Accounts | *6,935* | - | - | - | - |
| *Total* cash *from Official Public Account* | *51,161,735* | *57,724,415* | *57,774,216* | *58,777,939* | *60,838,758* |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Appropriations | *(5,455,978)* | (5,793,194) | (6,552,394) | (7,169,969) | (7,858,977) |
| - Special Accounts | *(7,523)* | - | - | - | - |
| *Total cash to Official Public* Account | *(5,463,501)* | *(5,793,194)* | *(6,552,394)* | *(7,169,969)* | *(7,858,977)* |
| **Cash and cash equivalents at  end of reporting period** | ***85,696*** | **91,428** | **92,579** | **93,230** | **90,720** |

Prepared on Australian Accounting Standards basis.

# Portfolio glossary and acronyms

## Portfolio glossary

| Term | Meaning |
| --- | --- |
| Accrual accounting | System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid. |
| Additional Estimates | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts. |
| Additional Estimates Bills or Acts | These are Appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills. |
| Administered items | Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs. |
| Appropriation | An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose. |
| Annual Appropriation | Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations. |
| Assets | Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an agency. |
| Budget measure | A decision by the Cabinet or ministers that has resulted in a cost or savings to outlays. |
| Capital expenditure | Expenditure by an agency on capital projects, for example purchasing a building. |
| Consolidated Revenue Fund | Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF. |
| Departmental items | Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred. |
| Depreciation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Expenses | Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity. |
| Fair value | Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm’s length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder. |
| Forward estimates | A system of rolling three-year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year’s budget bid, and another out-year is added to the forward estimates. |
| Liabilities | Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency’s assets. |
| Net annotated appropriation (Section 74 Receipts) | Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act 2013. |
| Official Public Account | The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position. |
| Operating result | Equals revenue less expenses. |
| Outcomes | The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved. |
| Portfolio Budget Statements | Statements prepared by portfolios to explain the budget appropriations in terms of outcomes. |
| Public Governance, Performance and Accountability Act 2013 | The Public Governance, Performance and Accountability Act 2013 (PGPA Act) replaced the Financial Management and Accountability (FMA) Act 1997 and the Commonwealth Authorities and Companies (CAC) Act 1997 as of 1 July 2014. |
| Receipts | The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received. |
| Revenue | Total value of resources earned or received to cover the production of goods and services. |
| Section 74 Receipts | See net annotated appropriation. |
| Special Account | Balances existing within the Consolidated Revenue Fund (CFR) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act 2013) or through an Act of Parliament (referred to in s80 of the PGPA Act 2013). |
| Special Appropriations (including Standing Appropriations) | An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub‑category consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation. |

## Portfolio acronyms

| **Term** | **Definition** |
| --- | --- |
| AC | Companion of the Order of Australia |
| ACARA | Australian Curriculum, Assessment and Reporting Authority |
| ACSF | Australian Core Skills Framework |
| AITSL | Australian Institute for Teaching and School Leadership |
| AM | Member of the Order of Australia |
| AMSI | Australian Mathematical Sciences Institute |
| ARC | Australian Research Council |
| ASQA | Australian Skills Quality Authority |
| CCS | Child Care Subsidy |
| COPE | Commonwealth own-purpose expense |
| 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 |
| ERA | Excellence in Research in Australia |
| ESOS Act | *Education Services for Overseas Students Act 2000* |
| GST | Goods and Services Tax |
| HELP | Higher Education Loan Program |
| JEDI | Jobs and Education Data Infrastructure |
| JETCCFA | Jobs Education and Training, Child Care Fee Assistance |
| low SES | Low socio-economic status |
| MYEFO | Mid-Year Economic and Fiscal Outlook |
| NCGP | National Competitive Grants Program |
| NCI | National Careers Institute |
| NSC | National Skills Commission |
| NSRA | National School Reform Agreement |
| OPA | Official Public Account |
| PAES | Portfolio Additional Estimates Statements |
| PBS | Portfolio Budget Statements |
| PGPA Act | Public Governance, Performance and Accountability Act 2013 |
| ROU | Right of use |
| SEE | Skills for Education and Employment |
| SOETM | Services for Other Entities and Trust Moneys |
| STEM | Science, technology, engineering and mathematics |
| TAFE | Technical and Further Education |
| TEMAG | Teacher Education Ministerial Advisory Group |
| TEQSA | Tertiary Education Quality and Standards Agency |
| TtW | Transition to Work |
| USI | Unique Student Identifier |
| VET | Vocational Education and Training |
| VET FEE-HELP | Loan scheme for eligible students to pay for all or part of their tuition fees for a VET qualification (diploma level and above) at an approved VET provider |
| VSL | VET Student Loans |

1. The Australian National University is not part of the general government sector or included in the Commonwealth general government sector fiscal estimates and does not have a chapter in the PBS or PAES. [↑](#footnote-ref-1)