

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

A handwritten signature in blue ink, appearing to read 'Michaelia Cash'.

Senator the Hon Michaelia Cash

A handwritten signature in blue ink, appearing to read 'Alan Tudge'.

The Hon Alan Tudge MP

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nfp	not for publication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.

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

Explains key terms relevant to the Portfolio.

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PORTFOLIO OVERVIEW

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

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.

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.

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

<p>Senator the Hon Michaelia Cash Minister for Employment, Skills, Small and Family Business</p>	<p>The Hon Alan Tudge MP Minister for Education and Youth</p>
<p>Department of Education, Skills and Employment Dr Michele Bruniges AM—Secretary</p> <p>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.</p> <p>Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research.</p> <p>Outcome 3: Promote growth in economic productivity and social wellbeing through access to quality skills and training.</p> <p>Outcome 4: Foster a productive and competitive labour market through policies and programs that assist job seekers into work and meet employer needs.</p>	
<p>Australian Curriculum, Assessment and Reporting Authority David de Carvalho—Chief Executive Officer</p> <p>Outcome: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system.</p>	
<p>Australian Institute for Teaching and School Leadership Mark Grant—Chief Executive Officer</p> <p>Outcome: Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities, and supporting the teaching profession.</p>	
<p>Australian Research Council Professor Sue Thomas—Chief Executive Officer</p> <p>Outcome: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.</p>	
<p>Australian Skills Quality Authority Saxon Rice—Chief Commissioner and Chief Executive Officer</p> <p>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.</p>	
<p>Tertiary Education Quality and Standards Agency Alistair Maclean—Chief Executive Officer</p> <p>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.</p>	
<p>Australian National University Professor Brian P. Schmidt AC—Vice-Chancellor, President and Chief Executive Officer</p>	

**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.

Entity Additional Estimates Statement – Department of Education, Skills and Employment

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2019-20 \$'000</i>	2020-21 \$'000	2020-21 \$'000	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
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>				
	1,168	-	3,165	3,165
Total departmental resourcing	922,055	1,343,321	(18,451)	1,324,870

Entity Additional Estimates Statement – Department of Education, Skills and Employment

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

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2019-20 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>
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
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>10,652</i>	<i>14,983</i>	<i>-</i>	<i>14,983</i>
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
			<i>Actual 2019-20</i>	<i>2020-21</i>
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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2019-20</i>	2020-21	2020-21	2020-21
	\$'000	\$'000	\$'000	\$'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.

- (a) *Appropriation Act (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21.*
- (b) Excludes departmental capital budget (DCB).
- (c) 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.
- (d) 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'.
- (e) *Appropriation Act (No. 2) 2020-21 and Appropriation Bill (No. 4) 2020-21.*
- (f) 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.
- (g) Amounts credited to the special account(s) from Department of Education, Skills and Employment annual and special appropriations.
- (h) Appropriation Act (No. 2) 2020-21.
- (i) 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.
- (j) 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.

- (a) This includes amounts previously provisioned for by the Government.
- (b) Measure relates to a decision made after the 2020-21 MYEFO.
- (c) 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	1.1, 1.2	-	-	-	-
— Child Care Subsidy — changes to families' income reporting requirements					
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)

Entity Additional Estimates Statements – Department of Education, Skills and Employment

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)

Entity Additional Estimates Statement – Department of Education, Skills and Employment

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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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.

Entity Additional Estimates Statement – Department of Education, Skills and Employment

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					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	-	1,074,136	138,464	149,711	158,963
Special accounts					
<i>Early Years Quality Fund Special Account Act 2013</i>	(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					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	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					
<i>Australian Education Act 2013</i>	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					
<i>Australian Education Act 2013 (c)</i>	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

Entity Additional Estimates Statements – Department of Education, Skills and Employment

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
 (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees.
 (c) 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

(a) 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

Entity Additional Estimates Statements – Department of Education, Skills and Employment

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

(a) 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

(a) Previously published as Short Term Emergency Assistance, known as Special Circumstances Funding as per the *Australian Education Act 2013*.

(b) 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.

(c) 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.

Entity Additional Estimates Statement – Department of Education, Skills and Employment

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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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.

Entity Additional Estimates Statement – Department of Education, Skills and Employment

Department of Social Services
Programs <ul style="list-style-type: none">• Program 1.11 - Student Payments
Contribution to Outcome 2 made by linked programs <p>The linked program contributes to Outcome 2 by providing financial support to individuals and families to undertake further education. This also includes enhancing educational outcomes for Australian Indigenous students by increasing their access and participation in further education.</p>
National Indigenous Australians Agency
Programs <ul style="list-style-type: none">• Program 1.1 - Jobs, Land and Economy• Program 1.2 - Children and Schooling
Contribution to Outcome 2 made by linked programs <p>The linked programs contribute to Outcome 2 by supporting school attendance, improved educational outcomes and access to further education and employment for Indigenous students.</p>

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

Entity Additional Estimates Statement – Department of Education, Skills and Employment

Table 2.2.1 Budgeted expenses for Outcome 2 (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
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

Entity Additional Estimates Statements – Department of Education, Skills and Employment

Table 2.2.1 Budgeted expenses for Outcome 2 (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 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			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation / 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.

Entity Additional Estimates Statement – Department of Education, Skills and Employment

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

Entity Additional Estimates Statements – Department of Education, Skills and Employment

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

Entity Additional Estimates Statement – Department of Education, Skills and Employment

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

(a) 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

Entity Additional Estimates Statements – Department of Education, Skills and Employment

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 Collaboration Pilots - Warrnambool	-	5,000	5,005	5,005	5,030
Hydrogen Transition Centre Collaboration Pilots - Nowra	500	1,500	-	-	-
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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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
Average staffing level (number)					
	2019-20 624	2020-21 778			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation / 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:					
<i>Trade Support Loans Act 2014</i>					
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

Entity Additional Estimates Statements – Department of Education, Skills and Employment

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	3	-	-	-	-
COPE VET employer survey	-	-	-	-	-
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

(a) Due to the Administrative Arrangement Order of 29 May 2019, this program was transferred to the Department of Home Affairs

Entity Additional Estimates Statement – Department of Education, Skills and Employment

Program expenses 3.2 VET Student Loans

	2019-20 <i>Actual expenses</i>	2020-21 Revised estimated expenses	2021-22 Forward estimate	2022-23 Forward estimate	2023-24 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
VET FEE-HELP	1,047,761	-	-	-	-
<i>VET Student Loans Act 2016</i>					
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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • 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			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation / 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

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

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

		Opening balance 2020-21 2019-20	Receipts 2020-21 2019-20	Payments 2020-21 2019-20	Adjustments 2020-21 2019-20	Closing balance 2020-21 2019-20
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
VSL Tuition Protection Fund - s80 PGPA Act 2013 (A)	3	2,928	4,260	(2,290)	-	4,898
<i>VSL Tuition Protection Fund - s80 PGPA Act 2013 (A)</i>	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
<i>Services for other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A)</i>	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
<i>Student Identifiers Special Account - s80 PGPA Act 2013 (D)</i>	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
<i>Total special accounts 2019-20 actual</i>		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.

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

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

	2019-20 <i>Actual</i>	2020-21 Revised budget	2021-22 Forward estimate	2022-23 Forward estimate	2023-24 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'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 <i>Actual</i> \$'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 <i>Actual</i>	2020-21 Revised budget	2021-22 Forward estimate	2022-23 Forward estimate	2023-24 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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:					
<i>Purchase of non-financial assets</i>	<i>103,256</i>	<i>200,139</i>	<i>153,489</i>	<i>72,449</i>	<i>55,816</i>
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.

- (a) Includes current and prior Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (c) 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.

- (a) "Appropriation equity" refers to equity injections through Appropriation Act (No. 2) 2020-2021 and Appropriation Bill (No. 4) 2020-2021.
- (b) "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 <i>Actual</i>	2020-21 Revised budget	2021-22 Forward estimate	2022-23 Forward estimate	2023-24 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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 <i>Actual</i>	2020-21 Revised budget	2021-22 Forward estimate	2022-23 Forward estimate	2023-24 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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.

Portfolio glossary and acronyms

Term	Meaning
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.

Portfolio glossary and acronyms

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

Portfolio glossary and acronyms

Term	Meaning
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 (CRF) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the 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	<i>Education Services for Overseas Students Act 2000</i>
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	<i>Public Governance, Performance and Accountability Act 2013</i>
ROU	Right of use
SEE	Skills for Education and Employment
SOETM	Services for Other Entities and Trust Moneys

Portfolio glossary and acronyms

Term	Definition
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