

Portfolio Additional Estimates Statements 2015–16

Education and Training Portfolio

Explanations of Additional Estimates 2015–16

© Commonwealth of Australia 2016

ISSN 2204-4477 (Print)

ISSN 2204-4485 (Online)

This publication is available for your use under a Creative Commons BY Attribution 3.0 Australia licence, with the exception of the Commonwealth Coat of Arms, the Department of Education and Training logo, photographs, images, signatures and where otherwise stated. [The full licence terms are available from http://creativecommons.org/licenses/by/3.0/au/legalcode](http://creativecommons.org/licenses/by/3.0/au/legalcode).



Use of Department of Education and Training material under a Creative Commons BY Attribution 3.0 Australia licence requires you to attribute the work (but not in any way that suggests that the Department of Education and Training endorses you or your use of the work).

Department of Education and Training material used 'as supplied'

Provided you have not modified or transformed Department of Education and Training material in any way including, for example, by changing the Department of Education and Training text; calculating percentage changes; graphing or charting data; or deriving new statistics from published Department of Education and Training statistics – then the Department of Education and Training prefers the following attribution:

Source: The Australian Government Department of Education and Training

Derivative material

If you have modified or transformed Department of Education and Training material, or derived new material from those of the Department of Education and Training in any way, then the Department of Education and Training prefers the following attribution:

Based on The Australian Government Department of Education and Training data

Use of the Coat of Arms

[The terms under which the Coat of Arms can be used are set out on the It's an Honour website \(see www.itsanhonour.gov.au\)](http://www.itsanhonour.gov.au)

Other uses

Inquiries regarding this licence and any other use of this document are welcome at the Department of Education and Training on 1300 566 046.



Senator the Hon Simon Birmingham

Minister for Education and Training
Senator for South Australia

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2015-16 Additional Estimates for the Education and Training Portfolio.

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Simon Birmingham', with a long horizontal flourish extending to the right.

Simon Birmingham

Adelaide
107 Sir Donald Bradman Drive, Hilton SA 5033
Ph 08 8354 1644 Fax 08 8354 1655

Canberra
Parliament House Canberra ACT 2600
Ph 02 6277 7350

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 Susan Monkley, Chief Finance Officer, in the Department of Education and Training 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 2015–16 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), 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 PBS in one important aspect. While the PAES includes 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 programmes supporting those outcomes.

The PAES facilitates understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) 2015–16. 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) 2015–16 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 updates the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES is presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources

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

Section 2: Revisions to outcomes and planned performance

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

Section 3: Explanatory tables and budgeted financial statements

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

CONTENTS

Portfolio overview	1
Department of Education and Training.....	9
Australian Research Council	61

PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

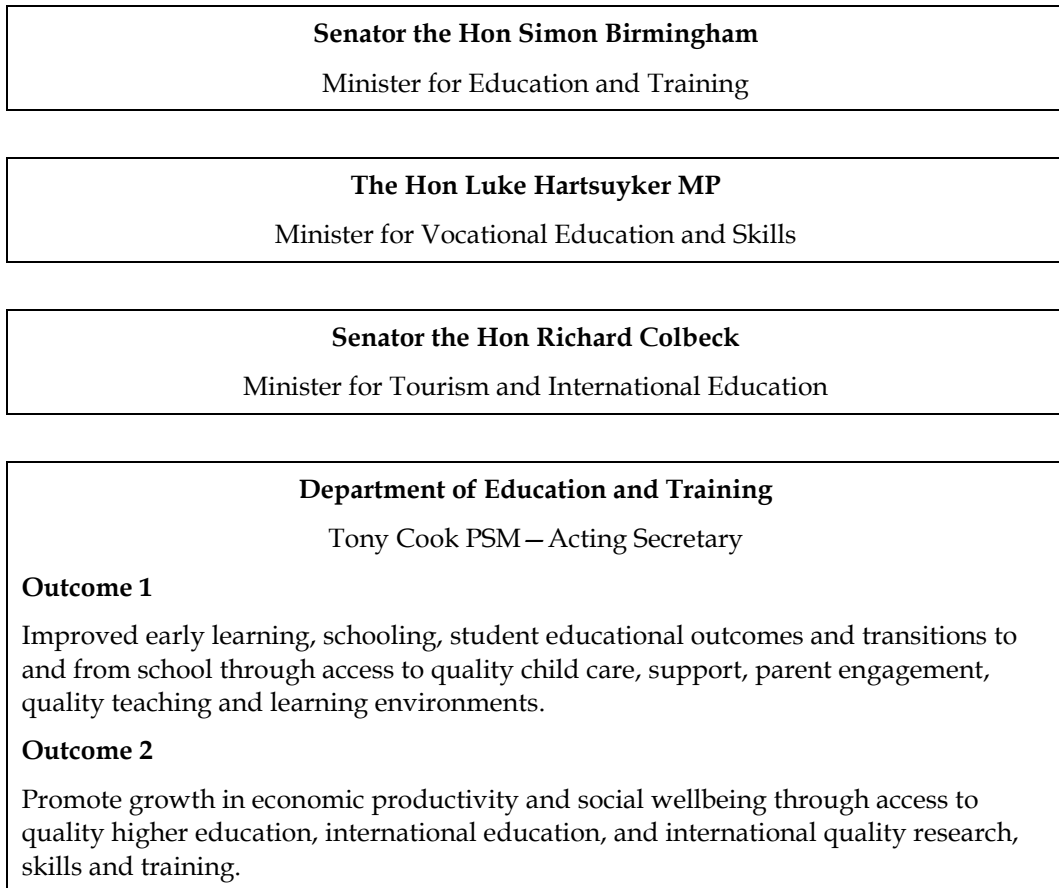
The Portfolio Additional Estimates Statements provide information about the Education and Training portfolio. Through its portfolio entities, the Australian Government takes a national leadership role in education at all stages—child care, preschool, school, tertiary, skills, training and international—and research. The department and its 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 Australia.

As a result of the 21 September 2015 Administrative Arrangements Order, responsibility for child care and early childhood development has transferred from the Social Services portfolio to the Education and Training portfolio.

A full outline of the Education and Training portfolio can be found at Figure 1 (see page 4).

Programme movement detail can be found at Figure 2 (see page 28).

Figure 1: Education and Training Portfolio Structure and Outcomes



Note: As a result of the 21 September 2015 Administrative Arrangements Order the Outcome 1 statement has changed since the Portfolio Budget Statements 2015-16.

Figure 1: Education and Training Portfolio Structure and Outcomes (continued)

<p>Australian Curriculum, Assessment and Reporting Authority</p> <p>Robert Randall – Chief Executive Officer</p> <p>Outcome: Improved quality and consistency of school education in Australia through national curriculum, national assessment, data collection and performance reporting system.</p>	<p>Australian Institute of Aboriginal and Torres Strait Islander Studies</p> <p>Russell Taylor – Principal (Chief Executive Officer)</p> <p>Outcome: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audiovisual collections.</p>
<p>Australian Institute for Teaching and School Leadership</p> <p>Margery Evans – Chief Executive Officer</p> <p>Outcome: Enhance the quality of teaching and leadership through developing standards, recognising teacher excellence, providing professional development opportunities, and supporting the teacher profession.</p>	<p>Australian Research Council</p> <p>Professor Aidan Byrne – 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</p> <p>Chris Robinson – 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</p> <p>Anthony McClaran – 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>

Portfolio resources

Table 1 shows those entities reporting in the PAES and the additional resources provided to the portfolio in the 2015–16 budget year, by entity.

Table 1: Portfolio Resources (2015–16 Additional Estimates)

	Appropriation Bill No. 3 (\$m)	Appropriation Bill No. 4 (\$m)	Special appropriation (\$m)	Receipts (\$m)	Total (\$m)
Department of Education and Training					
Administered appropriations	-	-	-	-	-
Departmental appropriations	7.5	2.0	-	-	9.5
Total:					9.5
Australian Research Council					
Administered appropriations	0.6	-	-	-	0.6
Departmental appropriations	1.5	-	-	-	1.5
Total:					2.1
Additional resources available within portfolio:					11.6

ENTITY ADDITIONAL ESTIMATES STATEMENTS

Department of Education and Training.....	9
Australian Research Council	61

DEPARTMENT OF EDUCATION AND TRAINING

Section 1: Entity overview and resources	10
1.1 Strategic direction statement	10
1.2 Entity resource statement	12
1.3 Entity measures	15
1.4 Additional estimates and variations	20
1.5 Breakdown of additional estimates by appropriation bill	25
Section 2: Revisions to outcomes and planned performance	27
2.1 Outcomes and performance information	27
Section 3: Explanatory tables and budgeted financial statements	47
3.1 Explanatory tables	47
3.2 Budgeted financial statements	50

DEPARTMENT OF EDUCATION AND TRAINING

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The department is committed to the development of a world class:

- child care system that is more sustainable and that seeks to encourage greater workforce participation and productivity and better meets families' requirements, while addressing children's learning and development needs
- school education system including preschool that is based on teacher quality, school autonomy, engaging parents in education and strengthening the Australian curriculum, which can have a significant impact on student outcomes
- higher education system that supports economic and social growth through participation and engagement in quality teaching, learning and research
- efficient and effective skills and training system, which is industry led and outcome-driven
- international education system based on Australia's strong reputation for quality education and training.

The PAES provides detail regarding new measures affecting the portfolio since Budget. These changes include impacts of the Administrative Arrangements Order (AAO) that took effect on 21 September 2015. The PAES also confirms decisions published in the Mid-Year Economic and Fiscal Outlook (MYEFO) 2015-16.

As a result of the AAO, responsibility for child care and early childhood development was transferred to the department from the Department of Social Services. Early childhood and child care objectives and programmes are reported under Outcome 1. Financial information for transferring programmes they should be read in conjunction with the Social Services Portfolio Budget Statements and Portfolio Additional Estimates Statements.

Measures impacting the Department of Education and Training since the 2015-16 Budget include:

- **National scale research infrastructure** - with an ongoing commitment of \$2.3 billion over ten years¹ including new and sustainable funding for the National Collaborative Research Infrastructure Strategy (NCRIS) of \$150 million per year (indexed).

¹ This figure includes \$520 million to fund the operations of Australian Synchrotron over 10 years and \$294 million to fund the Square Kilometre Array (SKA) project (both projects to be administered by the Department of Innovation, Industry and Science).

- **New research block grant funding arrangements** - which will reward research excellence and increase incentives for industry engagement, plus provide an additional \$127 million over four years.
- **Measuring Impact and Engagement in University Research** - the department, working with the Australian Research Council, will develop Australia's first national system to assess the engagement of university researchers with end users, and to measure the commercial, economic, social and other impacts of research.
- **Development of a National Research Infrastructure Roadmap** - in 2016 the Government will commence a long term plan for investment in cutting-edge, national scale research infrastructure.
- **Inspiring all Australians in Digital Literacy and STEM** - a suite of initiatives to support school leaders, teachers and students to embrace the digital age and encourage the take up of STEM in the early years.
- **Changes to the child care system** - including reducing the Child Care Subsidy for families who earn more than \$250,000 per year, reducing the number of places in the Interim Home Based Carer Subsidy programme (Nanny Pilot Programme) and removing the Access to Affordability Support element under the Community Child Care Fund. This measure is expected to reduce cash payments by \$15 million in 2015-16 (\$441 million over the four years to 2018-19).
- **Expansion of the Additional Child Care Subsidy** - to provide \$25.2 million over three years from 2016-17 to extend the Additional Child Care Subsidy (ACCS) to grandparents on income support who are the primary carers of their grandchildren.
- **Improving the integrity of Family Day Care** - involving the introduction of changes to family assistance law to improve the integrity and sustainability of the family day care sector, resulting in savings of \$930.6 million over four years from 2015-16.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Department of Education and Training at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2015–16 Budget year, including variations through Appropriation Bill Nos. 3 and 4, Special Appropriations and Special Accounts.

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2015–16 as at Additional Estimates February 2016

	<i>Actual available appropriation 2014–15</i>	<i>Estimate as at Budget 2015–16</i>	<i>Proposed Additional Estimate 2015–16</i>	<i>Total estimate at Additional Estimates 2015–16</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Ordinary annual services^(a)				
Departmental appropriation				
Prior year departmental appropriation ^(b)	15,255	3,572	-	3,572
Departmental appropriation ^(c)	308,856	277,383	7,533	284,916
s75 Transfer of funds from DSS ^(d)	-	-	44,904	44,904
s74 Retained Revenue Receipts ^(e)	47,837	17,970	-	17,970
Total	371,948	298,925	52,437	351,362
Administered expenses				
Outcome 1	155,701	100,167	(8,916)	91,251
s75 Transfer of funds from DSS ^(d)	-	-	303,735	303,735
Outcome 2	752,630	1,545,593	(88,318)	1,457,275
Former Outcome 1	390,140	-	-	-
Payments to corporate entities ^(f)	13,370	14,935	-	14,935
Total	1,311,841	1,660,695	206,501	1,867,196
Total ordinary annual services [A]	1,683,789	1,959,620	258,938	2,218,558
Other services^(g)				
Administered expenses				
Specific payments to States, ACT, NT and local government				
Outcome 1	99,621	43,645	-	43,645
Total	99,621	43,645	-	43,645
Departmental non-operating				
Prior year non-operating appropriation ^(b)	-	1,629	-	1,629
Prior year appropriations	-	2,574	-	2,574
Equity injections	3,489	8,465	1,973	10,438
s75 Transfer of funds from DSS ^(d)	-	-	3,248	3,248
Total	3,489	12,668	5,221	17,889
Administered non-operating				
Total other services [B]	103,110	56,313	5,221	61,534
Total available annual appropriations	1,786,899	2,015,933	264,159	2,280,092

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2015–16 as at Additional Estimates February 2016 (continued)

	<i>Actual available appropriation 2014–15</i>	<i>Estimate as at Budget 2015–16</i>	<i>Proposed Additional Estimate 2015–16</i>	<i>Total estimate at Additional Estimates 2015–16</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Special appropriations				
Special appropriations limited by criteria/entitlement				
<i>A New Tax System (Family Assistance) Act 1999</i>	3,448,822	-	-	-
<i>A New Tax System (Family Assistance) Act 1999 (Transfer of funds from DSS)</i>	-	-	5,296,713	5,296,713
<i>Australian Education Act 2013</i>	14,632,883	15,700,346	(84,324)	15,616,022
<i>Higher Education Support Act 2013</i>	16,616,684	18,152,359	460,644	18,613,003
<i>Trade Support Loan Act 2014</i>	57,113	531,617	-	531,617
Total special appropriations [C]	34,755,502	34,384,322	5,673,033	40,057,355
Total appropriations excluding Special Accounts	36,542,401	36,400,255	5,937,192	42,337,447
Special Accounts				
Opening balance ^(h)	84,705	19,634	2,692	22,326
s75 Transfer of funds from DSS ⁽ⁱ⁾	-	-	102,053	102,053
Non-appropriation receipts to Special Accounts	231,542	46,716	16,705	63,421
Total Special Account [D]	316,247	66,350	121,450	187,800
Total resourcing [A+B+C+D]	36,858,648	36,466,605	6,058,642	42,525,247
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
and/or payments to corporate entities through annual or special appropriations ^(j)	(13,370)	(35,235)	-	(35,235)
Total net resourcing for Department of Education and Training	36,845,278	36,431,370	6,058,642	42,490,012

(a) *Appropriation Act (No. 1) 2015–2016* and *Appropriation Bill (No. 3) 2015–2016*.

(b) Estimated adjusted balance carried from previous year for annual and non-operating appropriations.

(c) Includes an amount of \$21.677m in 2015–16 for the Departmental Capital Budget (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

(d) Department of Social Services - Administrative Arrangements Order dated 21 September 2015. Education and Training received \$351.887m under a section 75 determination.

(e) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.

(f) 'Corporate Entities' are Corporate Commonwealth Entities and Commonwealth Companies as defined under the *PGPA Act 2013*.

(g) *Appropriation Act (No. 2) 2015–2016* and *Appropriation Bill (No. 4) 2015–2016*.

(h) Estimated opening balance for special accounts (less 'special public money' held in a Services for a Services for Other Entities and Trust Moneys Special Accounts (SOETM)). For further information on special accounts see Table 3.1.1.

(i) Department of Social Services - Administrative Arrangements Order dated 21 September 2015. Education and Training received \$102.053m under a section 75 determination. For further information on special accounts see Table 3.1.1.

(j) Funding for the Australian Institute for Teaching and School Leadership and the Australian Curriculum, Assessment and Reporting Authority are appropriated through Outcome 1.

Reader note: All figures are GST exclusive. These figures may not match figures in the cash flow statement.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2015–16 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Entity 2015–16 measures since Budget

	Programme	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Revenue measures					
Applying a General Interest Charge to the Debts of Ex-recipients of Social Security and Family Assistance Payments	1.9				
Administered revenues		-	567	228	102
Departmental revenues		-	-	-	-
Total		-	567	228	102
Curtin University Medical School - establishment	2.1,2.4				
Administered revenues		-	597	1,929	3,552
Departmental revenues		-	-	-	-
Total		-	597	1,929	3,552
Higher Education Loan Programme - strengthened compliance	2.4,2.8				
Administered revenues		622	1,453	1,984	2,275
Departmental revenues		-	-	-	-
Total		622	1,453	1,984	2,275
Higher Education Reform - delay	2.4				
Administered revenues		275,002	287,428	(28,817)	(50,133)
Departmental revenues		-	-	-	-
Total		275,002	287,428	(28,817)	(50,133)
Department of Education and Training - charging opportunities	2.3,2.8				
Administered revenues		405	1,286	2,888	3,569
Departmental revenues		-	-	-	-
Total		405	1,286	2,888	3,569
VET FEE-HELP - strengthened compliance	2.4				
Administered revenues		85,424	95,569	25,206	35,383
Departmental revenues		-	-	-	-
Total		85,424	95,569	25,206	35,383
Total revenue measures					
Administered		361,453	386,900	3,418	(5,252)
Departmental		-	-	-	-
Total		361,453	386,900	3,418	(5,252)
Expense measures					
Public Sector Savings - Enterprise Resource Planning Systems ^(a)	All				
Administered expenses		-	-	-	-
Departmental expenses		-	-	(189)	(232)
Total		-	-	(189)	(232)

Additional Estimates Statements – Department of Education and Training

Table 1.2: Entity 2015–16 measures since Budget (continued)

	Programme	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Public Sector Superannuation	All				
Accumulation Plan administration fees ^(b)					
Administered expenses		-	-	-	-
Departmental expenses		(105)	(105)	(105)	(105)
Total		(105)	(105)	(105)	(105)
Australian Early Development Census - efficiencies	1.3				
Administered expenses		-	-	(1,500)	(1,500)
Departmental expenses		-	-	-	-
Total		-	-	(1,500)	(1,500)
Asia Education Foundation - transition funding	1.3				
Administered expenses		780	-	-	-
Departmental expenses		-	-	-	-
Total		780	-	-	-
Australian Children's Music Foundation - extension	1.3				
Administered expenses		400	400	-	-
Departmental expenses		-	-	-	-
Total		400	400	-	-
Women's Safety Package	1.3				
Administered expenses		954	1,981	2,057	-
Departmental expenses		-	-	-	-
Total		954	1,981	2,057	-
Additional Child Care Subsidy - expansion	1.7				
Administered expenses		-	-	10,578	11,821
Departmental expenses		-	-	-	-
Total		-	-	10,578	11,821
Applying a General Interest Charge to the Debts of Ex-recipients of Social Security and Family Assistance Payments	1.9				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
Total		-	-	-	-
Child Care System - changes	1.7, 1.10				
Administered expenses		(15,343)	(30,686)	(193,603)	(209,503)
Departmental expenses		-	-	(952)	(958)
Total		(15,343)	(30,686)	(194,555)	(210,461)
Syrian and Iraqi Humanitarian Crisis ^(c)	1.1, 1.2, 1.8, 1.9, 1.10, 2.8				
Administered expenses		9,954	34,507	29,968	18,470
Departmental expenses		-	-	-	-
Total		9,954	34,507	29,968	18,470
Family Day Care - improving integrity	1.7, 1.8, 1.9, 1.10				
Administered expenses		(18,642)	(127,240)	(311,356)	(473,820)
Departmental expenses		207	273	-	-
Total		(18,435)	(126,967)	(311,356)	(473,820)

Additional Estimates Statements – Department of Education and Training

Table 1.2: Entity 2015–16 measures since Budget (continued)

	Programme	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
New treatment of Fringe Benefit Tax for Family Assistance and Youth Payments purposes	1.7,1.8,1.9,1.10				
Administered expenses		-	(1,850)	(6,054)	(6,665)
Departmental expenses		-	-	-	-
Total		-	(1,850)	(6,054)	(6,665)
Higher Education Participation Programme - savings	2.3				
Administered expenses		-	(10,375)	(10,375)	-
Departmental expenses		-	-	-	-
Total		-	(10,375)	(10,375)	-
VET FEE-HELP - strengthened compliance	2.4				
Administered expenses		43,699	45,044	319	327
Departmental expenses		2,029	-	-	-
Total		45,728	45,044	319	327
Curtin University Medical School - establishment	2.1,2.4				
Administered expenses		-	642	2,084	3,854
Departmental expenses		-	-	-	-
Total		-	642	2,084	3,854
Higher Education Loan Programme - strengthened compliance	2.4,2.8				
Administered expenses		-	-	-	(3)
Departmental expenses		90	40	90	40
Total		90	40	90	37
Higher Education Reform - delay	2.1,2.4,2.5				
Administered expenses		211,738	119,518	(94,339)	(121,204)
Departmental expenses		-	-	-	-
Total		211,738	119,518	(94,339)	(121,204)
National Innovation and Science Agenda - improving university-business collaboration	2.5				
Administered expenses		-	25,000	50,575	51,713
Departmental expenses		-	-	-	-
Total		-	25,000	50,575	51,713
National Innovation and Science Agenda - inspiring all Australians in STEM	1.3				
Administered expenses		-	14,907	16,496	17,843
Departmental expenses		-	-	-	-
Total		-	14,907	16,496	17,843
National Innovation and Science Agenda - supporting critical research infrastructure	2.6				
Administered expenses		-	-	153,450	157,286
Departmental expenses		-	-	-	-
Total		-	-	153,450	157,286

Additional Estimates Statements – Department of Education and Training

Table 1.2: Entity 2015–16 measures since Budget (continued)

	Programme	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Australian Consensus - cessation	2.6				
Administered expenses		nfp ^(d)	(1,000)	(1,000)	-
Departmental expenses		-	-	-	-
Total		nfp^(d)	(1,000)	(1,000)	-
Endeavour Scholarships and Fellowships Programme - reduction	2.7				
Administered expenses		-	(3,000)	(2,000)	(5,000)
Departmental expenses		-	-	-	-
Total		-	(3,000)	(2,000)	(5,000)
Industry Skills Fund - efficiencies	2.8				
Administered expenses		(85,100)	(62,900)	(62,900)	(62,900)
Departmental expenses		-	-	-	-
Total		(85,100)	(62,900)	(62,900)	(62,900)
Skills for Education and Employment - reduction	2.8				
Administered expenses		(4,008)	(18,050)	(61,476)	(39,366)
Departmental expenses		-	-	-	-
Total		(4,008)	(18,050)	(61,476)	(39,366)
Department of Education and Training - charging opportunities	2.8				
Administered expenses		278	773	983	1,253
Departmental expenses		-	-	-	-
Total		278	773	983	1,253
Apprenticeship Training - alternative delivery pilots	2.8				
Administered expenses		690	4,373	4,143	-
Departmental expenses		159	317	318	-
Total		849	4,690	4,461	-
Vocational Education and Training - new product development arrangements	2.8				
Administered expenses		(10,100)	(6,475)	(6,614)	(6,756)
Departmental expenses		5,653	5,885	5,926	5,966
Total		(4,447)	(590)	(688)	(790)
Our North, Our Future - workforce for growth	2.8				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
Total		-	-	-	-
Total expense measures					
Administered		135,300	(14,431)	(480,564)	(664,150)
Departmental		8,033	6,410	5,088	4,711
Total		143,333	(8,021)	(475,476)	(659,439)

Additional Estimates Statements – Department of Education and Training

Table 1.2: Entity 2015–16 measures since Budget (continued)

	Programme	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Capital measures					
Streamlining Student Visa Processing	2				
Administered capital		-	-	-	-
Departmental capital		308	-	-	-
Total		308	-	-	-
VET FEE-HELP - strengthened compliance	2				
Administered capital		-	-	-	-
Departmental capital		243	-	-	-
Total		243	-	-	-
Vocational Education and Training - new product development arrangements	2.8				
Administered capital		-	-	-	-
Departmental capital		1,422	-	-	-
Total		1,422	-	-	-
Total capital measures					
Administered		-	-	-	-
Departmental		1,973	-	-	-
Total		1,973	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis

- (a) This measure was published at the Mid-Year Economic Fiscal Outlook 2014–15 but not previously reported in a portfolio statement.
- (b) This measure was published at the Budget 2015–16 but not previously reported in a portfolio statement.
- (c) The lead entity for this measure is the Department of Immigration and Border Protection. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook in the Department of Immigration and Border Protection portfolio.
- (d) Further savings in 2015–16 may be achieved pending consideration of work conducted on the initiative prior to its discontinuation. This is not for publication (nfp) as it is the subject of negotiations.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Department of Education and Training at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2015–16 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2015–16 Budget

	Programme impacted	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Outcome 1					
Increase in estimates (administered)					
Syrian and Iraqi Humanitarian Crisis	1.1,1.2,1.8,1.9,1.10	514	7,961	10,738	10,760
Asia Education Foundation - transition funding	1.3	780	-	-	-
Australian Children's Music Foundation - extension	1.3	400	400	-	-
Women's Safety Package	1.3	954	1,981	2,057	-
National Innovation and Science Agenda - inspiring all Australians in STEM	1.3	-	14,907	16,496	17,843
Additional Child Care Subsidy - expansion	1.7	-	-	10,578	11,821
New treatment of Fringe Benefit Tax for Family Assistance and Youth Payments purposes	1.7,1.9	-	1,368	-	-
Decrease in estimates (administered)					
Australian Early Development	1.3	-	-	(1,500)	(1,500)
Child Care System - changes	1.7,1.10	(15,343)	(30,686)	(193,603)	(209,503)
Family Day Care - improving integrity	1.7,1.8,1.9,1.10	(18,642)	(127,240)	(311,356)	(473,820)
New treatment of FBT for Family Assistance and Youth Payments purposes	1.8,1.10	-	(3,218)	(6,054)	(6,665)
Net impact on estimates for Outcome 1 (administered)		(31,337)	(134,527)	(472,644)	(651,064)
Increase in estimates (departmental)					
Family Day Care - improving integrity	1	207	273	-	-
Decrease in estimates (departmental)					
Child Care System - changes	1	-	-	(952)	(958)
Public Sector Superannuation Accumulation Plan administration fees	1	(31)	(31)	(31)	(31)
Enterprise Resourcing Planning Systems Savings	1	-	-	(57)	(70)
Net impact on estimates for Outcome 1 (departmental)		176	242	(1,040)	(1,059)

Table 1.3: Additional estimates and variations to outcomes from measures since 2015–16 Budget (continued)

	Programme impacted	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Outcome 2					
Increase in estimates (administered)					
Curtin University Medical School - establishment	2.1,2.4	-	642	2,084	3,854
Higher Education Reform - delay	2.1,2.4,2.5	436,030	412,279	19,999	22,171
VET FEE-HELP - strengthened compliance	2.4	43,699	45,044	319	327
National Innovation and Science Agenda - improving university-business collaboration	2.5	-	25,000	50,575	51,713
National Innovation and Science Agenda - supporting critical research infrastructure	2.6	-	-	153,450	157,286
Syrian and Iraqi Humanitarian Crisis	2.8	9,440	26,546	19,230	7,710
Department of Education and Training - charging opportunities	2.8	278	773	983	1,253
Apprenticeship Training - alternative delivery pilots	2.8	690	4,373	4,143	-
Vocational Education and Training - new product development arrangements	2.8	17,500	35,525	36,058	36,599
Decrease in estimates (administered)					
Higher Education Reform - delay	2.1,2.4	(224,292)	(292,761)	(114,338)	(143,375)
Higher Education Participation Programme - savings	2.3	-	(10,375)	(10,375)	-
Higher Education Loan Programme - strengthened compliance	2.4,2.8	-	-	-	(3)
Australian Consensus - cessation	2.6	-	(1,000)	(1,000)	-
Endeavour Scholarships and Fellowships Programme - reduction	2.7	-	(3,000)	(2,000)	(5,000)
Industry Skills Fund - efficiencies	2.8	(85,100)	(62,900)	(62,900)	(62,900)
Skills for Education and Employment - reduction	2.8	(4,008)	(18,050)	(61,476)	(39,366)
Vocational Education and Training - new product development arrangements	2.8	(27,600)	(42,000)	(42,672)	(43,355)
Net impact on estimates for Outcome 2 (administered)		166,637	120,096	(7,920)	(13,086)

Additional Estimates Statements – Department of Education and Training

Table 1.3: Additional estimates and variations to outcomes from measures since 2015–16 Budget (continued)

	Programme impacted	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Increase in estimates (departmental)					
VET FEE-HELP - strengthened compliance	2	2,029	-	-	-
Higher Education Loan Programme - strengthened compliance	2	90	40	90	40
Apprenticeship Training - alternative delivery pilots	2	159	317	318	-
Vocational Education and Training - new product development arrangements	2.8	6,104	6,780	6,827	6,873
Decrease in estimates (departmental)					
Public Sector Superannuation Accumulation Plan administration fees	2	(74)	(74)	(74)	(74)
Enterprise Resourcing Planning Systems Savings	2	-	-	(132)	(162)
Vocational Education and Training - new product development arrangements	2.8	(451)	(895)	(901)	(907)
Net impact on estimates for Outcome 2 (departmental)		7,857	6,168	6,128	5,770
Increase in estimates (departmental capital)					
Streamlining Student Visa Processing	2	308	-	-	-
VET FEE-HELP - strengthened compliance	2	243	-	-	-
Vocational Education and Training - new product development arrangements	2	1,422	-	-	-
Decrease in estimates (departmental capital)					
Net impact on estimates for Outcome 2 (departmental capital)		1,973	-	-	-
Decisions taken but not yet announced		-	-	-	-

Reported on a fiscal balance basis.

Additional Estimates Statements – Department of Education and Training

Table 1.4: Additional estimates and variations to outcomes from other variations

	Programme impacted	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Outcome 1					
Increase in estimates (administered)					
Approved movement of funds between years	1.1,1.3,1.7	12,853	-	-	-
Changes in price & wage indices	1.2,1.3	979	684	1,709	1,421
Other	1.1,1.8	24,864	29,385	2	1
Programme specific - other	1.1,1.2	35,378	11,877	12,058	12,510
AAO Transfer (s75 PGPA Act and Special Appropriations)	1.7,1.8,1.9	5,663,853	-	-	-
Self balancing transfers between same year	1.1,1.3,1.7,1.8,1.9	168,945	8,895,411	10,825,766	11,765,846
Decrease in estimates (administered)					
Approved movement of funds between years	1.7	-	(3,697)	(380)	-
Changes in price & wage indices	1.2,1.3,1.7	-	(11)	(148)	(312)
Other	1.1,1.2,1.8,1.9	(9,885)	(16,539)	(10,739)	(10,760)
Programme specific - other	1.1,1.2	(120,777)	(42,057)	(45,384)	(47,175)
Self balancing transfers between same year	1.2,1.3,1.7	(168,946)	(411,514)	(411,492)	(374,423)
Net impact on estimates for Outcome 1 (administered)		5,607,264	8,463,539	10,371,392	11,347,108
Increase in estimates (departmental)					
AAO Transfer (s75 PGPA Act and Special Appropriations)		48,152	-	-	-
Self balancing transfers between same year		-	72,258	60,749	54,463
Decrease in estimates (departmental)					
Changes in price & wage indices		-	-	(93)	(187)
Self balancing transfers between same year		(150)	-	-	-
Net impact on estimates for Outcome 1 (departmental)		48,002	72,258	60,656	54,276

Additional Estimates Statements – Department of Education and Training

Table 1.4: Additional estimates and variations to outcomes from other variations (continued)

	Programme impacted	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Outcome 2					
Increase in estimates (administered)					
Approved movement of funds between years	2.8	334	350	331	-
Other	2.1,2.3,2.5,2.6,2.8	24,270	7	26,755	5
Programme specific - beneficiary or rate changes	2.1,2.3,2.4	232,892	75,050	158,685	218,849
Programme specific - other	2.4	1,703	1,559	551	711
Decrease in estimates (administered)					
Changes in price & wage indices	2.1,2.3,2.4,2.5,2.6,2.8	-	(9,064)	(22,828)	(36,758)
Other	2.1,2.3,2.5,2.6	(71,934)	(597)	(1,923)	(3,514)
Programme specific - beneficiary or rate changes	2.1,2.4,2.7	(120,612)	(42,152)	(49,342)	(56,440)
Programme specific - other	2.1,2.2,2.4	(65,167)	(19,751)	(20,241)	(20,617)
Net impact on estimates for Outcome 2 (administered)		1,486	5,402	91,988	102,236
Increase in estimates (departmental)					
Self balancing transfers between same year		-	1,427	1,575	1,575
Decrease in estimates (departmental)					
Changes in price & wage indices		-	-	(172)	(347)
Self balancing transfers between same year		(350)	-	-	-
Net impact on estimates for Outcome 2 (departmental)		(350)	1,427	1,403	1,228

Reported on an expense basis including capital variations, but excludes depreciation and amortisation expenses.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.5: Appropriation Bill (No. 3) 2015–16

	2014–15 Available ^(a) \$'000	2015–16 Budget \$'000	2015–16 Revised \$'000	Additional Estimates \$'000	Reduced Estimates ^(b) \$'000
Administered items					
Outcome 1 ^(c)					
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	155,701	403,902	394,986	-	(8,916)
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training	752,630	1,545,593	1,457,275	-	(88,318)
Total administered	908,331	1,949,495	1,852,261	-	(97,234)
Departmental programmes					
Outcome 1 ^(c)					
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	91,230	141,746	141,772	26	-
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training	143,637	180,541	188,048	7,507	-
Total departmental	234,867	322,287	329,820	7,533	-
Total administered and departmental	1,143,198	2,271,782	2,182,081	7,533	(97,234)

(a) 2014–15 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. However, financial information for transferring programmes should be read in conjunction with the Social Services Portfolio Budget Statements and Portfolio Additional Estimates Statements.

(b) No appropriation is provided in Appropriation Bill No. 3 for the agency where the total funding change across outcomes for departmental programmes is negative.

(c) Outcome 1 Revised estimates includes the transfer of child care and early childhood development functions to the Education and Training Portfolio.

Additional Estimates Statements – Department of Education and Training

Table 1.6: Appropriation Bill (No. 4) 2015–16

	<i>2014–15 Available^(a) \$'000</i>	<i>2015–16 Budget \$'000</i>	<i>2015–16 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
Non-operating					
Equity injections	3,489	11,713	13,686	1,973	-
Total non-operating	3,489	11,713	13,686	1,973	-
Department of Education and Training Total	3,489	11,713	13,686	1,973	-

(a) 2014–15 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

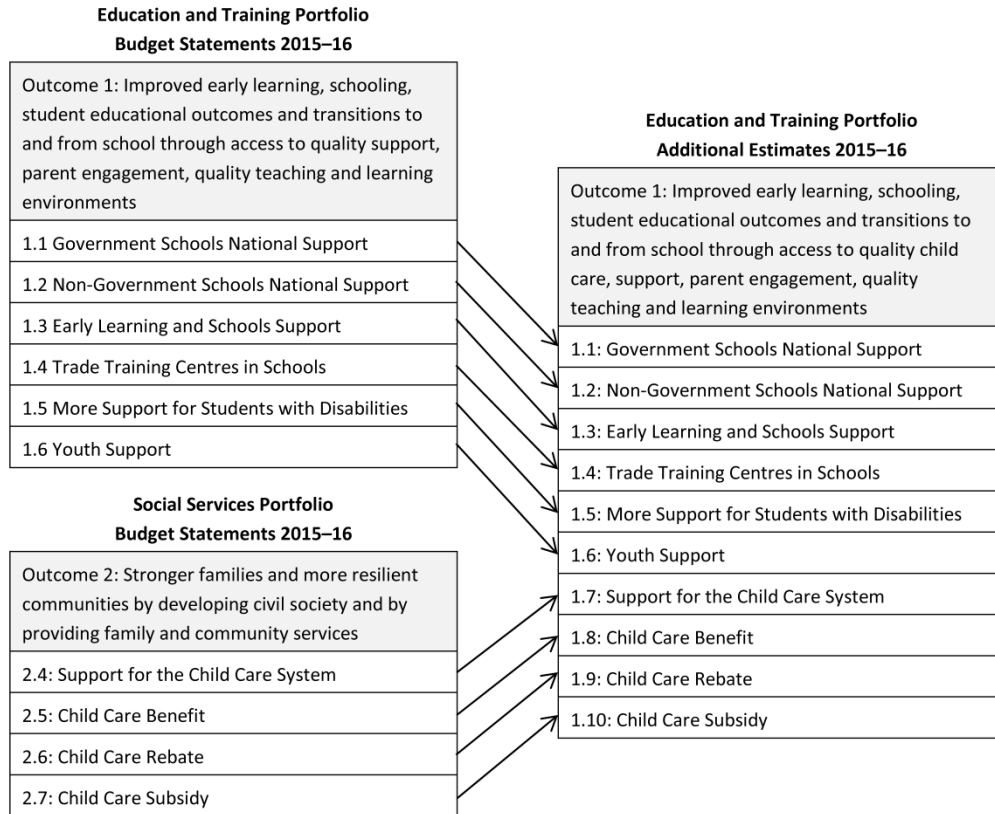
2.1 OUTCOMES AND PERFORMANCE INFORMATION

Responsibility for child care and early childhood development has transferred from the Department of Social Services to the Department of Education and Training. This is a result of the Administrative Arrangements Order (AAO) that took effect on 21 September 2015,

Child care and early childhood development objectives and programmes are being reported under the updated Outcome 1.

A part year effect has been applied to the financial information for all transferring programmes as a result of the AAO. Administered items are incorporated in the outcome structure consistent with the allocation of measures shown in Table 2.1.1. When referring to and comparing the financial information for transferring programmes they should be read in conjunction with the Social Services Portfolio Budget Statements and Portfolio Additional Estimates Statements.

Figure 2: Movement of programmes from the Department of Social Services to the Department of Education and Training



**Education and Training Portfolio
Budget Statements 2015–16 & Additional Estimates 2015–16**

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training
2.1: Commonwealth Grant Scheme
2.2: Higher Education Superannuation Programme
2.3: Higher Education Support
2.4: Higher Education Loan Programme
2.5: Investment in Higher Education Research
2.6: Research Capacity
2.7: International Education Support
2.8: Building Skills and Capability

Note: There has been no change to the structure of Outcome 2 since the Portfolio Budget Statements 2015–16.

OUTCOME 1

Outcome 1 Strategy

The outcome statement has been updated to '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'. This reflects the AAO of 21 September 2015.

This outcome now supports:

- quality early childhood education, in addition to universal access, to increase children's enrolment and attendance in preschool programmes. This will support child development in the early years and prepare children for formal schooling
- the Government's commitment to ensuring families are able to access affordable and flexible child care to support workforce participation and early learning outcomes.

The other elements of this outcome remain unchanged.

Adjustments to programme performance indicators are below. Any programmes, deliverables or indicators not listed below remain unchanged from the Department of Education and Training Portfolio Budget Statements 2015–16 or Department of Social Services Portfolio Budget Statements 2015–16.

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments	2014–15 Actual expenses \$'000	2015–16 Revised estimated expenses \$'000
Programme 1.1: Government Schools National Support		
Administered expenses		
Special appropriations	5,233,769	5,763,996
Total for Programme 1.1	5,233,769	5,763,996
Programme 1.2: Non-Government Schools National Support		
Administered expenses		
Other services (<i>Appropriation Act No. 2 and Bill No. 4</i>)	41,167	42,640
Special appropriations	9,438,632	9,852,026
Total for Programme 1.2	9,479,799	9,894,666
Programme 1.3: Early Learning and Schools Support		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)	82,159	102,535
Total for Programme 1.3	82,159	102,535
Programme 1.4: Trade Training Centres in Schools		
Administered expenses		
Other services (<i>Appropriation Act No. 2 and Bill No. 4</i>)	45,638	1,005
Total for Programme 1.4	45,638	1,005

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2014–15 Actual expenses \$'000	2015–16 Revised estimated expenses \$'000
Programme 1.5: More Support for Students with Disabilities		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	2,829	-
Other services (<i>Appropriation Act No. 2</i> and Bill No. 4)	11,369	-
Total for Programme 1.5	14,198	-
Programme 1.6: Youth Support		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	65,250	534
Special Accounts	80	240
Total for Programme 1.6	65,330	774
Programme 1.7: Support for the Child Care System^{(a),(b)}		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	-	288,583
Special Accounts	-	72,053
Total for Programme 1.7	-	360,636
Programme 1.8: Child Care Benefit^{(a),(b)}		
Administered expenses		
Special appropriations	-	2,606,601
Total for Programme 1.8	-	2,606,601
Programme 1.9: Child Care Rebate^{(a),(b)}		
Administered expenses		
Special appropriations	-	2,690,112
Total for Programme 1.9	-	2,690,112
Programme 1.10: Child Care Subsidy^{(a),(b),(c)}		
Administered expenses		
Special appropriations	-	-
Total for Programme 1.10	-	-
Outcome 1 Totals by appropriation type		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	150,238	391,652
Other services (<i>Appropriation Act No. 2</i> and Bill No. 4)	98,174	43,645
Special appropriations	14,672,401	20,912,735
Special Accounts	80	72,293
Departmental expenses		
Departmental appropriation ^(d)	93,368	134,532
Expenses not requiring appropriation in the Budget year ^(e)	8,916	13,386
Total expenses for Outcome 1	15,023,177	21,568,243
	2014–15	2015–16
Average Staffing Level (number)	496	778

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1. Actuals for the remainder of 2014–15 are reported in the Department of Social Services' Portfolio Additional Estimates Statements.

(b) 2015–16 revised budget reflects a part year effect due to the Administrative Arrangement Order of 21 September 2015.

(c) This programme, which commences 1 July 2017, will replace Child Care Benefit and Child Care Rebate.

(d) Departmental Appropriation combines "Ordinary annual services (*Appropriation Act No. 1* and Bill No. 3)" and "Retained Revenue Receipts under s74 of the PGPA Act 2013". Outcome 1 also has a departmental capital budget of \$8.888 million in 2015–16.

(e) Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Makegood Expense and Audit Fees.

Programme 1.1 Government Schools National Support

Programme 1.1 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Special Appropriations:					
<i>Australian Education Act 2013</i>	5,233,769	5,763,996	6,358,206	6,850,475	7,138,555
Total programme expenses	5,233,769	5,763,996	6,358,206	6,850,475	7,138,555

Programme 1.1 deliverables

Deliverables	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Government schools specific purpose payment				
Funded full-time equivalent student enrolment projections ¹	2,417,000	2,383,000	2,416,000	2,419,000 ²

1 Funded full-time equivalent student enrolment projections do not include unfunded students such as full fee paying overseas students.

2 Enrolment projections revised to reflect actual enrolment counts from the 2015 Government and Non-government school censuses and other data updates.

Programme 1.2 Non-Government Schools National Support

Programme 1.2 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Non-Government Representative Bodies	41,167	41,167	41,167	-	-
Short Term Emergency Assistance	-	1,473	1,520	1,542	1,565
Special Appropriations:					
<i>Australian Education Act 2013</i>	9,432,468	9,852,026	10,581,475	11,146,963	11,586,727
<i>Schools Assistance Act 2008</i>	6,164	-	-	-	-
Total programme expenses	9,479,799	9,894,666	10,624,162	11,148,505	11,588,292

Programme 1.2 deliverables

Deliverables	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Recurrent grants – non-government				
Funded full-time equivalent student enrolment projections ¹	1,297,000	1,281,000	1,303,000	1,298,000 ²

1 Funded full-time equivalent student enrolment projections do not include unfunded students such as full fee paying overseas students.

2 Enrolment projections revised to reflect actual enrolment counts from the 2015 Government and Non-government school censuses and other data updates.

Programme 1.3 Early Learning and Schools Support

Programme 1.3 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Australian Early Development Census ^(a)	-	10,800	3,106	10,472	10,472
Australian Government Response to TEMAG	-	4,800	4,300	4,100	3,700
Broadband Enabled Education	3,165	-	-	-	-
Early Learning Languages Australia (ELLA) ^(a)	-	2,464	-	-	-
Educating Against Domestic Violence	-	954	1,981	2,057	-
Flexible Literacy Learning for Remote Primary Schools	6,000	6,000	6,000	-	-
Grants and Awards	3,899	2,147	1,353	1,353	1,353
Helping Children with Autism	5,582	5,716	5,743	5,830	5,917
Improving the Teaching of Foreign Languages	1,200	600	-	-	-
Inspiring all Australians in Digital literacy and STEM	-	-	14,907	16,496	17,843
Maths and Science Participation	5,700	5,250	2,000	1,000	-
National Assessment Reform	1,017	9,840	10,220	-	2,200
Quality Outcomes	47,676	41,004	36,680	34,224	33,566
Science, Technology, Engineering and Mathematics (STEM)	1,000	3,850	3,950	3,200	-
Teach for Australia	6,920	7,610	3,214	885	-
Universal Access ^(a)	-	1,500	1,500	1,500	-
Total programme expenses	82,159	102,535	94,954	81,117	75,051

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1.

Programme 1.3 deliverables

Deliverables	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Helping Children with Autism package¹				
Number of teachers and other school staff attending professional development courses	450	1,161	na	538
Number of parents and carers attending workshops and information sessions	1,800	2,017	na	791

¹ Deliverables up to and including 2014–15 for this programme reflected those in the contract with the service provider for Phase 2, which ceased at the end of September 2015. A new contract for Phase 3 of this programme commenced on 1 October 2015. Under this contract, delivery of the face-to-face training that these targets are based on will re-commence from January 2016, hence the targets for 2015–16 are lower than the full-year 2014–15 targets and/or actuals.

Programme 1.4 Trade Training Centres in Schools

Programme 1.4 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Trade Skills Centres (Non-Government)	45,638	1,005	-	-	-
Total programme expenses	45,638	1,005	-	-	-

Programme 1.5 More Support for Students with Disabilities

Programme 1.5 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Students with Disabilities (COPE)	2,829	-	-	-	-
Students with Disabilities (Non-Government)	11,369	-	-	-	-
Total programme expenses	14,198	-	-	-	-

Programme 1.6 Youth Support

Programme 1.6 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Youth Attainment and Transitions	62,062	-	-	-	-
Youth Engagement	3,188	534	535	-	-
Special Account Expenses:					
National Youth Affairs Research Scheme	80	240	240	240	240
Total programme expenses	65,330	774	775	240	240

Additional Estimates Statements – Department of Education and Training

Programme 1.7 Support for the Child Care System

Programme 1.7 expenses

	2014–15 Actual ^(a) \$'000	2015–16 Revised budget ^(b) \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Child Care Services Support	-	182,672	379,669	387,435	364,748
Jobs Education and Training, Child Care Fee Assistance (JETCCFA)	-	99,023	133,617	-	-
Child Care Subsidy Communications Campaign	-	6,888	9,447	-	-
Special Account Expenses:					
Early Years Quality Fund Special Account Act 2013	-	72,053	-	-	-
Total programme expenses	-	360,636	522,733	387,435	364,748

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1. Actuals for the remainder of 2014–15 are reported in the Department of Social Services' Portfolio Additional Estimate Statements.

(b) 2015–16 revised budget reflects a part year effect due to the Administrative Arrangement Order of 21 September 2015.

Programme 1.8 Child Care Benefit

Programme 1.8 expenses

	2014–15 Actual ^(a) \$'000	2015–16 Revised budget ^(b) \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Special Appropriations:					
A New Tax System (Family Assistance) (Administration) Act 1999	-	2,606,601	3,779,073	-	-
Total programme expenses	-	2,606,601	3,779,073	-	-

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1. Actuals for the remainder of 2014–15 are reported in the Department of Social Services' Portfolio Additional Estimate Statements.

(b) 2015–16 revised budget reflects a part year effect due to the Administrative Arrangement Order of 21 September 2015.

Programme 1.9 Child Care Rebate

Programme 1.9 expenses

	2014–15 Actual ^(a) \$'000	2015–16 Revised budget ^(b) \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Special Appropriations:					
A New Tax System (Family Assistance) (Administration) Act 1999	-	2,690,112	4,039,575	60	27
Total programme expenses	-	2,690,112	4,039,575	60	27

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1. Actuals for the remainder of 2014–15 are reported in the Department of Social Services' Portfolio Additional Estimate Statements.

(b) 2015–16 revised budget reflects a part year effect due to the Administrative Arrangement Order of 21 September 2015.

Additional Estimates Statements – Department of Education and Training

Programme 1.10 Child Care Subsidy

Programme 1.10 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Special Appropriations:					
<i>Child Care Subsidy</i> ^(a)	-	-	-	9,525,899	10,348,236
Total programme expenses	-	-	-	9,525,899	10,348,236

(a) The legislation for this item is yet to be passed and the name is subject to change. This programme, which will replace the Child Care Benefit and Child Care Rebate programmes, commences 1 July 2017.

OUTCOME 2

Outcome 2 strategy

This outcome now incorporates the implementation of a range of initiatives worth \$1.1 billion over four years. This will support the creation of a culture of entrepreneurship, co-investment and collaboration, transforming promising ideas into social and economic benefits. This is in line with the National Innovation and Science Agenda (NISA) announced on 7 December 2015, and the report of the Review of Research Policy and Funding Arrangements. The other elements of this outcome remain unchanged.

Adjustments to programme performance indicators are below. Any programmes, deliverables or indicators not listed below remain unchanged from the Department of Education and Training Portfolio Budget Statements 2015–16.

Table 2.1.2 Budgeted expenses for Outcome 2

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training	2014–15 Actual expenses \$'000	2015–16 Revised estimated expenses \$'000
Programme 2.1: Commonwealth Grant Scheme		
Administered expenses		
Special appropriations	6,387,467	6,700,055
Total for Programme 2.1	6,387,467	6,700,055
Programme 2.2: Higher Education Superannuation Programme		
Administered expenses		
Special appropriations	575,726	242,413
Total for Programme 2.2	575,726	242,413
Programme 2.3: Higher Education Support		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	17,986	11,124
Special appropriations	403,512	447,085
Special Accounts	146,939	51,659
Total for Programme 2.3	568,437	509,868
Programme 2.4: Higher Education Loan Programme		
Administered expenses		
Special appropriations	1,268,781	2,590,762
Total for Programme 2.4	1,268,781	2,590,762
Programme 2.5: Investment in Higher Education Research		
Administered expenses		
Special appropriations	1,755,925	1,829,943
Total for Programme 2.5	1,755,925	1,829,943
Programme 2.6: Research Capacity		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	111,901	160,832
Special appropriations	4,728	4,733
Special Accounts	70,950	-
Payments to corporate Commonwealth entities	13,370	14,935
Total for Programme 2.6	200,949	180,500

Table 2.1.2 Budgeted expenses for Outcome 2 (continued)

	2014–15 Actual expenses \$'000	2015–16 Revised estimated expenses \$'000
Programme 2.7: International Education Support		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	64,734	53,696
Special Accounts	1,531	1,750
Total for Programme 2.7	66,265	55,446
Programme 2.8 Building Skills and Capacity^(a)		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	384,602	1,231,623
Special appropriations	28,091	188,351
Total for Programme 2.8	412,693	1,419,974
Outcome 2 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	579,224	1,457,275
Special appropriations	10,424,230	12,003,342
Special Accounts	219,420	53,409
Payments to corporate Commonwealth entities	13,370	14,935
Departmental expenses		
Departmental appropriation ^(b)	148,027	188,213
Special Accounts	3,937	6,218
Expenses not requiring appropriation in the Budget year ^(c)	18,695	24,738
Total expenses for Outcome 2	11,406,903	13,748,130
	2014–15	2015–16
Average Staffing Level (number)	797	1,128

(a) Actual expense for 2014–15 reflect a part-year effect due to the Administrative Arrangement Order of 23 December 2014.

(b) Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s74 of the PGPA Act 2013". Outcome 2 also has a departmental capital budget of \$12.789 million in 2015–16.

(c) Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Makegood Expenses and Audit Fees.

Programme 2.1: Commonwealth Grant Scheme

Programme 2.1 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Cluster Fund and Place Loadings	6,320,769	6,631,269	6,511,876	6,348,188	6,475,483
Regional Loading	66,698	68,786	68,744	70,291	71,873
Total programme expenses	6,387,467	6,700,055	6,580,620	6,418,479	6,547,356

Programme 2.1 deliverables

Deliverables	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Provision of funding to higher education providers to support higher education student places¹				
Number of Commonwealth supported domestic undergraduate places	558,700	557,972	573,800	569,400
Number of Commonwealth supported domestic postgraduate coursework places	39,000	38,762	39,500	38,700

¹ Revised due to updated estimates provided by universities in their October 2015 estimates update.

Programme 2.1 key performance indicators

Key performance indicators	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Increased student participation in higher education¹				
Number of domestic enrolments (full-time equivalent)	721,200	719,363	740,000	732,000
Number of undergraduate completions	201,200	196,089	207,000	200,000
Number of postgraduate coursework completions	122,600	113,514	125,000	115,000

¹ Revised due to updated estimates provided by universities in their October 2015 estimates update.

Programme 2.2: Higher Education Superannuation Programme

Programme 2.2 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Higher Education Superannuation Programme	575,726	242,413	239,333	235,022	230,239
Total programme expenses	575,726	242,413	239,333	235,022	230,239

Programme 2.3: Higher Education Support

Programme 2.3 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
ATSIHEAC	192	-	-	-	-
National Disability Coordination Officer	4,284	4,309	4,309	4,309	4,309
VET FEE HELP Redesign	-	-	-	-	-
Quality Indicators for Learning and Teaching	4,615	6,815	6,817	6,818	6,818
Higher Education Special Projects	8,895	-	-	-	-
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Disability Support Programme	7,032	7,173	7,269	7,432	7,600
Diversity and Structural Reform	622	-	26,250	33,750	-
Higher Education Participation Programme	159,723	179,568	160,133	163,030	186,201
National Institutes	207,296	209,663	213,755	218,566	223,483
Promotion of Excellence in Learning & Teaching in Higher Education	14,899	17,990	11,748	7,996	8,176
Quality Initiatives	13,940	11,096	2,484	500	511
<i>Education Investment Fund^(a)</i>					
Education Investment Fund - Higher Education	-	21,595	7,093	-	-
Special Account Expenses:					
SOETM - Promotion of Excellence in Learning & Teaching in Higher Education	64	-	-	-	-
Education Investment Fund - Higher Education	146,463	51,659	-	-	-
SOETM - Australian Quality Framework Council	412	-	-	-	-
Total programme expenses	568,437	509,868	439,858	442,401	437,098

(a) The legislation for this item is yet to be passed and the name is subject to change.

Programme 2.3 key performance indicators

Key performance indicators	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Increased participation by previously under-represented groups¹				
Number of domestic undergraduate low SES enrolments	131,400	130,308	141,000	139,000
Statistical Area Level 1 (SA1) measure of the number of domestic undergraduates in low SES	119,700	117,191	128,000	127,000
Number of Indigenous students enrolled at funded institutions	13,800	14,555	14,300	15,100
Number of Indigenous completions at funded institutions	1,850	1,944	1,920	2,020
Number of Indigenous student enrolments by selected higher education course level categories	14,200	15,043	14,700	15,500

¹ Revised due to updated estimates provided by universities in their October 2015 estimates update.

Programme 2.4: Higher Education Loan Programme

Programme 2.4 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
<i>Higher Education Support Act 2003</i>					
Higher Education Loan Programme	1,268,781	2,590,762	2,989,768	3,779,067	4,444,970
Total programme expenses	1,268,781	2,590,762	2,989,768	3,779,067	4,444,970

Programme 2.4 deliverables

Deliverables	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Number of Commonwealth supported places for which HECS-HELP loans paid	509,100	507,629	523,000	522,700
Number of places for which FEE-HELP loans paid	91,600	76,613	90,000	88,900
Number of OS-HELP loans to assist students to undertake some of their course overseas	12,500	10,986	15,600	14,400
Number of SA-HELP loans to assist students to pay their services and amenities fees	479,900	444,344	500,000	496,500
Number of places for which VET FEE-HELP loans paid	225,500	131,344	128,000	225,900
Average amount of debt (\$)	17,500	18,000	18,900	19,100

Programme 2.5: Investment in Higher Education Research

Programme 2.5 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
International Post Graduate Research	22,201	22,449	11,319	-	-
Research Investment Adjustment Scheme	-	-	16,000	24,000	-
Joint Research Engagement Programme	356,083	360,230	181,633	-	-
Research Infrastructure Block Grants	239,383	242,172	122,107	-	-
Research Training	676,705	684,253	345,010	-	-
Sustainable Research Excellence	185,416	238,733	67,438	-	-
Australian Post Graduate Awards	276,137	282,106	142,209	-	-
Research Support Scheme	-	-	404,989	933,627	918,189
Supporting Research Training	-	-	474,182	959,271	980,849
Total programme expenses	1,755,925	1,829,943	1,764,887	1,916,898	1,899,038

Programme 2.6: Research Capacity

Programme 2.6 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Collaborative Research Network Programme	10,300	9,332	-	-	-
Commonwealth - ANU Strategic Relationships	500	500	500	500	-
National Collaborative Research Infrastructure Strategy	100,101	150,000	150,000	153,450	157,286
The Conversation - Funding Support	1,000	-	-	-	-
Australian Consensus	-	1,000	-	-	-
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Higher Education Research Promotion	4,728	4,733	4,837	4,948	5,057
Special Account Expenses:					
Education Investment Fund - Research	70,950	-	-	-	-
Payments to corporate Commonwealth entities:					
AIATSIS	13,370	14,935	9,836	9,872	9,978
Total programme expenses	200,949	180,500	165,173	168,770	172,321

Programme 2.7: International Education Support

Programme 2.7 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
International Education Support	63,551	53,696	49,703	46,832	43,707
Assessment Subsidy for Overseas Trained Professionals	1,183	-	-	-	-
Special Account Expenses:					
Overseas Student Tuition Fund	799	1,750	1,387	1,456	1,529
SOETM - Cheung Kong	732	-	-	-	-
Total programme expenses	66,265	55,446	51,090	48,288	45,236

Programme 2.8: Building Skills and Capability

Programme 2.8 expenses

	2014–15 Actual ^(a)	2015–16 Revised budget	2016–17 Forward year 1	2017–18 Forward year 2	2018–19 Forward year 3
	\$'000	\$'000	\$'000	\$'000	\$'000
Sub-programme 2.8.1: Industry Competitiveness					
Annual administered expenses:					
Industry Skills Fund	1,031	79,120	91,070	94,815	96,395
National Workforce Development Fund	1,723	1,352	720	702	-
Sub-programme 2.8.2: Skills Development					
Annual administered expenses:					
Australian Apprenticeship Support Network	56,295	200,050	189,092	189,473	189,447
Australian Apprenticeship Incentives Programme	157,651	435,300	394,945	392,083	392,083
Job Ready Programme - Trades Recognition	307	4,634	4,634	4,634	4,634
Accelerated Australian Apprenticeships	1,533	490	-	-	-
Apprentice to Business Owner - Business Skills and Mentoring	1,594	2,100	-	-	-
Australian Apprenticeships Mentoring Programme	3,206	-	-	-	-
Growth Fund Skills and Training ^(b)	-	148	-	-	-
Special Appropriations:					
<i>Trade Support Loan Act 2014</i>					
Trade Support Loans	28,091	188,351	209,259	230,566	232,871
Sub-programme 2.8.3: Access to Training					
Annual administered expenses:					
Adult Migrant English Programme	84,171	293,342	300,026	301,889	304,591
National Foundation Skills Strategy	183	195	61	50	-
Skills for Education and Employment Programme	47,459	134,808	126,329	90,241	119,838
Australian Apprenticeships Access	222	-	-	-	-
Workplace English Language and Literacy	2,249	4,763	293	-	-
Sub-programme 2.8.4: Support for the National Training System					
Annual administered expenses:					
Industry Workforce Training	18,582	45,445	52,503	53,296	50,629
My Skills Website	931	572	542	553	563
National Centre for Vocational Education Research	-	686	686	686	686
National Skills Standards Council	-	-	-	-	-
National Training System COPE	7,457	26,857	33,358	34,709	35,229
Australian Industry and Skills Committee	8	1,483	1,487	1,492	1,495
Licensing of International Vocational Education and Training (VET) courses	-	278	773	983	1,253
Total programme expenses	412,693	1,419,974	1,405,778	1,396,172	1,429,714

(a) Actual expense for 2014–15 reflect a part-year effect due to the Administrative Arrangement Order of 23 December 2014.

(b) This relates to the 2014–15 Mid-Year Economic and Fiscal Outlook measure Holden and Toyota - act of grace payments. This figure represents the act of grace payment equivalent to the relevant Fringe Benefit Tax (FBT) liability incurred by Holden in 2014–15.

Additional Estimates Statements – Department of Education and Training

Programme 2.8 deliverables

Deliverables	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Sub-programme 2.8.3: Access to training				
Skills for Education and Employment programme				
Number of eligible job seekers assisted through the Skills for Education and Employment (SEE) programme	27,000	24,632	27,300	26,499
Adult Migrant English Programme				
Number of eligible migrants and humanitarian entrants assisted through the Adult Migrant English Programme	57,000	62,638	60,000	62,187 ¹

¹ Australia's humanitarian intake has increased in response to the Syrian and Iraqi humanitarian crisis and this is expected to result in additional entrants accessing Adult Migrant English Programme assistance.

Programme 2.8 key performance indicators

Key performance indicators	2014–15 Revised Budget	2014–15 Actual	2015–16 Budget	Revised 2015–16 Budget
Sub-programme 2.8.1: Industry competitiveness				
Industry Skills Fund				
Number of participants supported to undertake training and/or support services	7,000	7,035	38,000	14,000

FORMER OUTCOME 1

Table 2.1.3 Budgeted expenses for Former Outcome 1

Former Outcome 1: Improved access to quality services that support early childhood learning and care for children through a national quality framework, agreed national standards, investment in infrastructure, and support for parents, carers, services and the workforce	2014–15 Actual expenses ^(a) \$'000	2015–16 Revised estimated expenses \$'000
Former Programme 1.1 Support for the Child Care System^(b)		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	334,035	-
Special Accounts	61,525	-
Total for Former Programme 1.1	395,560	-
Former Programme 1.2: Child Care Benefit		
Administered expenses		
Special appropriations	1,829,100	-
Total for Former Programme 1.2	1,829,100	-
Former Programme 1.3 Child Care Rebate		
Administered expenses		
Special appropriations	1,582,615	-
Total for Former Programme 1.3	1,582,615	-
Former Programme 1.4 Early Childhood Education^(c)		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	7,947	-
Total for Former Programme 1.4	7,947	-
Former Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	341,982	-
Other services (<i>Appropriation Act No. 2</i> and Bill No. 4)	-	-
Special appropriations	3,411,715	-
Special Accounts	61,525	-
Departmental expenses		
Departmental appropriation ^(d)	58,584	-
Expenses not requiring appropriation in the Budget year ^(e)	6,305	-
Total expenses for Outcome 1	3,880,111	-
	2014–15	2015–16
Average Staffing Level (number)	351	-

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1. The remainder of the actuals for 2014–15 are reported in the Department of Social Services Portfolio Additional Estimates Statements.

(b) Includes the Australian Early Development Census (AEDC) retained by the Department of Education and Training. The 2015–16 and forward estimates for AEDC are reported under Outcome 1 (Programme 1.3 Early Learning and Schools Support).

(c) Retained by the Department of Education and Training. 2015–16 and forward estimates are reported under Outcome 1 (Programme 1.3 Early Learning and Schools Support).

(d) Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Retained Revenue Receipts under s74 of the PGPA Act 2013".

(e) Expenses not requiring appropriation in the Budget year are made up of Depreciation Expenses, Amortisation Expenses, Makegood Expenses and Audit Fees.

Former Programme 1.1 Support for the Child Care System

Former Programme 1.1 expenses

	2014–15 Actual ^(a) \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Child Care Services Support ^(b)	283,620	-	-	-	-
Jobs Education and Training, Child Care Fee Assistance (JETCCFA)	50,415	-	-	-	-
Special Account Expenses: <i>Early Years Quality Fund Special Account Act 2013</i>	61,525	-	-	-	-
Total programme expenses	395,560	-	-	-	-

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1. Actuals for the remainder of 2014–15 are reported in the Department of Social Services Portfolio Additional Estimates Statements.

(b) Includes the AEDC retained by the Department of Education and Training. The 2015–16 and forward estimates for AEDC are reported under Outcome 1 (Programme 1.3 Early Learning and Schools Support).

Former Programme 1.2: Child Care Benefit

Former Programme 1.2 expenses

	2014–15 Actual ^(a) \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Special Appropriations: <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>					
Child Care Benefit	1,829,100	-	-	-	-
Total programme expenses	1,829,100	-	-	-	-

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1. Actuals for the remainder of 2014–15 are reported in the Department of Social Services Portfolio Additional Estimates Statements.

Former Programme 1.3 Child Care Rebate

Former Programme 1.3 expenses

	2014–15 Actual ^(a) \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses: <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>					
Child Care Rebate	1,582,615	-	-	-	-
Total programme expenses	1,582,615	-	-	-	-

(a) Due to the Administrative Arrangement Order of 23 December 2014, actual expenses for the period 1 July to 23 December 2014 are reported in the Former Outcome 1. Actuals for the remainder of 2014–15 are reported in the Department of Social Services Portfolio Additional Estimates Statements.

Additional Estimates Statements – Department of Education and Training

Former Programme 1.4 Early Childhood Education^(a)

Former Programme 1.4 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Early Childhood Education - Universal Access	1,490	-	-	-	-
Early Learning Languages Australia	6,457	-	-	-	-
Total programme expenses	7,947	-	-	-	-

(a) Retained by the Department of Education and Training. 2015–16 and forward estimates are reported under Outcome 1 (Programme 1.3 Early Learning and Schools Support).

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Education and Training. The corresponding table in the 2015–16 PBS is Table 3.1.2.

Table 3.1.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A) 2015–16	1	-	-	(72,053)	102,053	30,000
<i>Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013]</i> (A) 2014–15		72,297	-	(47,588)	(24,709)	-
National Youth Affairs Research Scheme Special Account - s78 PGPA Act Det 2006/45 (A) 2015–16	2	171	240	(240)	-	171
<i>National Youth Affairs Research Scheme Special Account - s78 PGPA Act Det 2006/45</i> (A) 2014–15		251	-	(80)	-	171

Additional Estimates Statements – Department of Education and Training

Table 3.1.1: Estimates of special account flows and balances (continued)

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
EIF Education Portfolio Act Special Account - s80 PGPA Act [s181 Nation-Building Funds Act 2008] (A) 2015–16	2	-	51,659	(51,659)	-	-
<i>EIF Education Portfolio Act Special Account - s80 PGPA Act [s181 Nation- Building Funds Act 2008] (A) 2014–15</i>		-	146,463	(146,463)	-	-
EIF Research Portfolio Special Account - s80 PGPA Act [s188 Nation-Building Funds Act 2008] (A) 2015–16	2	-	-	-	-	-
<i>EIF Research Portfolio Special Account - s80 PGPA Act [s188 Nation- Building Funds Act 2008] (A) 2014–15</i>		-	70,950	(70,950)	-	-
Overseas Students Tuition Fund - s80 PGPA Act [s52A Education Services for Overseas Students Legislation Amendment Act 2012] (A) 2015–16	2	19,869	8,672	(1,750)	-	26,791
<i>Overseas Students Tuition Fund - s80 PGPA Act [s52A Education Services for Overseas Students Legislation Amendment Act 2012] (A) 2014–15</i>		12,157	8,591	(879)	-	19,869
Services for Other Entities and Trust Monies s78 PGPA Act Det 2008/14 (A) 2015-16	2	6,476	-	-	-	6,476
<i>Services for Other Entities and Trust Monies s78 PGPA Act Det 2008/14 (A) 2014-15</i>		6,588	886	(1,422)	424	6,476

Additional Estimates Statements – Department of Education and Training

Table 3.1.1: Estimates of special account flows and balances (continued)

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Student Identifiers Special Account - s80 PGPA Act [s48 Student Identifiers Act 2014] (D) 2015–16	2	2,286	2,850	(2,850)	-	2,286
<i>Student Identifiers Special Account - s80 PGPA Act [s48 Student Identifiers Act 2014] (D) 2014–15</i>		-	3,508	(3,408)	2,186	2,286
Total special accounts 2015–16 Budget estimate		28,802	63,421	(128,552)	102,053	65,724
<i>Total special accounts 2014–15 actual</i>		91,293	230,398	(270,790)	(22,099)	28,802

(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 and Table 1.4.

Note, the financial results for 2014–15 and the revised budget for 2015–16 represent part-year financial effects as they have been affected by the Administrative Arrangements Orders (AAOs) in 2014 and 2015. In 2014–15, following the AAOs of 23 December 2014, responsibility for skills and training transferred to the Education and Training portfolio, while child care and early childhood development functions transferred to the Social Services portfolio. In 2015–16, following the AAOs of 21 September 2015, responsibility for child care and early childhood development was transferred to the Education and Training portfolio.

3.2.2 Budgeted financial statements

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June.

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
EXPENSES					
Employee benefits	206,561	237,113	249,806	239,538	236,347
Suppliers	101,179	98,593	102,747	99,375	98,009
Grants	257	-	-	-	-
Depreciation and amortisation	26,918	31,381	35,146	39,424	43,555
Finance costs	51	-	-	-	-
Write-down and impairment of assets	2,866	-	-	-	-
Total expenses	337,832	367,087	387,699	378,337	377,911
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	30,385	17,970	17,970	17,970	17,970
Other revenue	64	2,850	1,720	1,737	1,768
Total own-source revenue	30,449	20,820	19,690	19,707	19,738
Gains					
Sale of assets	87	-	-	-	-
Other gains	6,847	6,743	6,743	6,743	6,743
Total gains	6,934	6,743	6,743	6,743	6,743
Total own-source income	37,383	27,563	26,433	26,450	26,481
Net cost of (contribution by) services	300,449	339,524	361,266	351,887	351,430
Revenue from Government	276,854	308,143	326,120	312,463	307,875
Surplus/(deficit) attributable to the Australian Government	(23,595)	(31,381)	(35,146)	(39,424)	(43,555)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	5	-	-	-	-
Total other comprehensive income	5	-	-	-	-
Total comprehensive income/(loss)	(23,590)	(31,381)	(35,146)	(39,424)	(43,555)

Note: Impact of net cash appropriation arrangements

	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	3,328	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	26,918	31,381	35,146	39,424	43,555
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(23,590)	(31,381)	(35,146)	(39,424)	(43,555)

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of Non-Corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Additional Estimates Statements – Department of Education and Training

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	9,817	9,817	9,817	9,817	9,817
Trade and other receivables	51,829	57,180	57,002	56,955	56,926
Other financial assets	3,276	3,276	3,276	3,276	3,276
Total financial assets	64,922	70,273	70,095	70,048	70,019
Non-financial assets					
Land and buildings	42,118	38,634	34,100	29,515	24,881
Property, plant and equipment	11,327	12,497	13,046	12,175	10,515
Intangibles	70,403	84,474	78,846	70,244	57,491
Other non-financial assets	10,728	10,728	10,728	10,728	10,728
Total non-financial assets	134,576	146,333	136,720	122,662	103,615
Assets held for sale					
Total assets	199,498	216,606	206,815	192,710	173,634
LIABILITIES					
Payables					
Suppliers	23,495	23,495	23,495	23,495	23,495
Other payables	28,963	29,154	29,012	29,002	29,005
Total payables	52,458	52,649	52,507	52,497	52,500
Provisions					
Employee provisions	54,778	67,713	67,677	67,640	67,608
Other provisions	3,106	3,106	3,106	3,106	3,106
Total provisions	57,884	70,819	70,783	70,746	70,714
Total liabilities	110,342	123,468	123,290	123,243	123,214
Net assets	89,156	93,138	83,525	69,467	50,420
EQUITY					
Parent entity interest					
Contributed equity	74,985	110,348	135,881	161,247	185,755
Reserves	438	438	438	438	438
Retained surplus/(accumulated deficit)	13,733	(17,648)	(52,794)	(92,218)	(135,773)
Total parent entity interest	89,156	93,138	83,525	69,467	50,420
Total Equity	89,156	93,138	83,525	69,467	50,420

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget Year 2015–16)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2015					
Balance carried forward from previous period	13,733	438	-	74,985	89,156
Adjusted opening balance	13,733	438	-	74,985	89,156
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(31,381)	-	-	-	(31,381)
Total comprehensive income	(31,381)	-	-	-	(31,381)
of which:					
Attributable to the Australian Government	(31,381)	-	-	-	(31,381)
Transactions with owners					
Distributions to owners					
Other	-	-	-	-	-
Contributions by owners					
Equity Injection	-	-	-	13,686	13,686
Equity Injection - Appropriation	-	-	-	-	-
Departmental Capital Budget (DCB)	-	-	-	21,677	21,677
Sub-total transactions with owners	-	-	-	35,363	35,363
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2016	(17,648)	438	-	110,348	93,138
Closing balance attributable to the Australian Government	(17,648)	438	-	110,348	93,138

Prepared on Australian Accounting Standards basis

**Table 3.2.4: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	307,355	302,792	326,298	312,510	307,904
Sale of goods and rendering of services	40,737	17,970	17,970	17,970	17,970
Net GST received	5,712	-	-	-	-
Other	9,922	2,850	1,720	1,737	1,768
Total cash received	363,726	323,612	345,988	332,217	327,642
Cash used					
Employees	215,581	223,988	249,985	239,584	236,375
Suppliers	100,903	91,849	96,003	92,633	91,267
s74 Retained Revenue Receipts transferred to OPA	47,837	-	-	-	-
Grants	257	-	-	-	-
Total cash used	364,578	315,837	345,988	332,217	327,642
Net cash from/(used by) operating activities	(852)	7,775	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	735	-	-	-	-
Total cash received	735	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	3,985	43,138	25,533	25,366	24,508
Purchase of financial instruments	16,790	-	-	-	-
Purchase of land and buildings	2,041	-	-	-	-
Total cash used	22,816	43,138	25,533	25,366	24,508
Net cash from/(used by) investing activities	(22,081)	(43,138)	(25,533)	(25,366)	(24,508)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	24,321	35,363	25,533	25,366	24,508
Total cash received	24,321	35,363	25,533	25,366	24,508
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash used by financing activities	24,321	35,363	25,533	25,366	24,508
Net increase/(decrease) in cash held	1,388	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	8,429	9,817	9,817	9,817	9,817
Effect on exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	9,817	9,817	9,817	9,817	9,817

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental capital budget statement
(for the period ended 30 June)**

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	19,191	21,677	24,409	24,352	24,508
Equity injections - Act No. 2	3,489	13,686	1,124	1,014	-
Total new capital appropriations	22,680	35,363	25,533	25,366	24,508
Provided for:					
<i>Purchase of non-financial assets</i>	22,680	35,363	25,533	25,366	24,508
<i>Other Items</i>	-	-	-	-	-
Total Items	22,680	35,363	25,533	25,366	24,508
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	6,001	17,889	1,124	1,014	-
Funded by capital appropriation - DCB ^(b)	17,713	25,127	24,409	24,352	24,508
Funded internally from departmental resources ^(c)	542	122	-	-	-
TOTAL AMOUNT SPENT	24,256	43,138	25,533	25,366	24,508
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	22,816	43,138	25,533	25,366	24,508
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrowings	-	-	-	-	-
plus borrowing / finance costs	-	-	-	-	-
plus Annual finance lease costs	-	-	-	-	-
less Gifted assets	-	-	-	-	-
less s75 / restructuring	-	-	-	-	-
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	22,816	43,138	25,533	25,366	24,508

Prepared on Australian Accounting Standards basis.

(a) Includes both current and prior Act 2 and Bills 4/6 appropriations and special capital appropriations

(b) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

(c) Includes the following sources of funding:

- current and prior year Act (No. 1) and Bills 3/5 appropriations (excluding amounts from the DCB).
- donations and contributions
- gifts
- internally developed assets
- s74 Retained Revenue Receipts
- proceeds from the sale of assets.

Table 3.2.6: Statement of asset movements (2015–16 Budget Year)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2015					
Gross book value	200	48,338	17,530	94,354	160,422
Accumulated depreciation/amortisation and impairment	-	(6,420)	(6,203)	(23,951)	(36,574)
Opening net book balance	200	41,918	11,327	70,403	123,848
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	-	-	17,889	17,889
By purchase - appropriation ordinary annual services ^(b)	-	1,500	5,000	18,749	25,249
Total additions	-	1,500	5,000	36,638	43,138
Other movements					
Assets held for sale or in a disposal group held for sale	-	-	-	-	-
Depreciation/amortisation expense	-	(4,984)	(3,830)	(22,567)	(31,381)
Total other movements	-	(4,984)	(3,830)	(22,567)	(31,381)
As at 30 June 2016					
Gross book value	200	49,838	22,530	130,992	203,560
Accumulated depreciation/amortisation and impairment	-	(11,404)	(10,033)	(46,518)	(67,955)
Closing net book balance	200	38,434	12,497	84,474	135,605

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2015–2016* and Bill (No. 4) 2015–16.

(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2015–2016* and Bill (No. 3) 2015–16 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	338,577	701,143	680,231	614,506	641,701
Subsidies	144,309	417,855	396,192	393,266	393,267
Personal benefits	3,535,096	5,544,716	8,063,797	9,699,681	10,529,660
Grants	24,423,466	25,632,121	26,823,760	27,769,538	28,567,358
Finance costs	801,980	1,004,660	1,192,198	1,515,929	1,758,005
Write-down and impairment of assets	728,875	1,648,791	1,899,808	2,405,911	2,831,131
Other expenses	57	-	-	-	-
Total expenses administered on behalf of Government	29,972,360	34,949,286	39,055,986	42,398,831	44,721,122
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	8,576	8,672	8,819	8,951	9,085
Total taxation revenue	8,576	8,672	8,819	8,951	9,085
Non-taxation revenue					
Interest	567,771	627,141	853,985	1,073,233	1,334,015
Loan discount	15,363	484,170	525,050	607,811	919,075
Other revenue	291,185	848,190	420,030	39,376	42,332
Total non-taxation revenue	874,319	1,959,501	1,799,065	1,720,420	2,295,422
Total own-source revenue administered on behalf of Government	882,895	1,968,173	1,807,884	1,729,371	2,304,507
Gains					
Other gains	1,200,266	163,400	-	-	-
Total gains administered on behalf of Government	1,200,266	163,400	-	-	-
Total own-source income administered on behalf of Government	2,083,161	2,131,573	1,807,884	1,729,371	2,304,507
Net cost of/(contribution by) services	27,889,199	32,817,713	37,248,102	40,669,460	42,416,615
Surplus/(Deficit) before income tax	(27,889,199)	(32,817,713)	(37,248,102)	(40,669,460)	(42,416,615)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(27,889,199)	(32,817,713)	(37,248,102)	(40,669,460)	(42,416,615)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss)	(27,889,199)	(32,817,713)	(37,248,102)	(40,669,460)	(42,416,615)

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	424	424	424	424
Trade and other receivables	456,684	1,237,383	1,349,477	1,524,561	1,690,377
Other financial assets	30,497,818	37,682,843	45,569,974	54,563,045	64,549,263
Other investments	2,149,930	2,150,004	2,150,529	2,150,604	2,150,604
Total financial assets	33,104,432	41,070,654	49,070,404	58,238,634	68,390,668
Non-financial assets					
Other non-financial assets	-	-	-	-	-
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of Government	33,104,432	41,070,654	49,070,404	58,238,634	68,390,668
LIABILITIES					
Payables					
Suppliers	54,235	54,345	54,345	54,345	54,345
Personal benefits	-	1,337,512	1,459,844	1,642,735	1,815,957
Grants	36,246	36,133	36,133	36,133	36,133
Other payables	3,034	3,034	3,034	3,034	3,034
Total payables	93,515	1,431,024	1,553,356	1,736,247	1,909,469
Interest bearing liabilities					
Loans	14,667	14,667	14,667	14,667	14,667
Total interest bearing liabilities	14,667	14,667	14,667	14,667	14,667
Provisions					
Other provisions	6,068,013	6,011,555	5,898,467	5,774,173	5,635,162
Total provisions	6,068,013	6,011,555	5,898,467	5,774,173	5,635,162
Total liabilities administered on behalf of Government	6,176,195	7,457,246	7,466,490	7,525,087	7,559,298
Net assets/(liabilities)	26,928,237	33,613,408	41,603,914	50,713,547	60,831,370

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of budgeted administered cash flows
(for the period ended 30 June)**

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	337	532,727	572,105	600,781	664,517
Taxes	8,576	8,672	8,819	8,951	9,085
Net GST received	1,048,886	70,207	70,000	70,000	70,000
Other	317,913	110,538	66,432	67,978	69,600
Total cash received	1,375,712	722,144	717,356	747,710	813,202
Cash used					
Grants	24,268,872	25,688,691	26,936,848	27,893,832	28,706,369
Subsidies paid	144,309	417,855	396,192	393,266	393,267
Personal benefits	3,601,627	5,138,263	7,837,294	9,392,894	10,292,599
Suppliers	1,359,600	701,031	680,231	614,506	641,701
Net GST paid	288,448	70,207	70,000	70,000	70,000
Total cash used	29,662,856	32,016,047	35,920,565	38,364,498	40,103,936
Net cash from/(used by) operating activities	(28,287,144)	(31,293,903)	(35,203,209)	(37,616,788)	(39,290,734)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of property, plant and equipment	-	-	-	-	-
Repayments of advances and loans	1,924,200	1,385,473	1,492,152	1,558,649	1,824,228
Total cash received	1,924,200	1,385,473	1,492,152	1,558,649	1,824,228
Cash used					
Advances and loans made	7,920,396	9,831,634	11,372,836	13,494,451	14,912,047
Other	-	74	75	75	74
Total cash used	7,920,396	9,831,708	11,372,911	13,494,526	14,912,121
Net cash from/(used by) investing activities	(5,996,196)	(8,446,235)	(9,880,759)	(11,935,877)	(13,087,893)
FINANCING ACTIVITIES					
Cash received					
Other	-	74	75	75	74
Total cash received	-	74	75	75	74
Cash used					
Net repayment of borrowings	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	74	75	75	74
Net increase/(decrease) in cash held	(34,283,340)	(39,740,064)	(45,083,893)	(49,552,590)	(52,378,553)

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of budgeted administered cash flows
(for the period ended 30 June) (continued)**

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
Cash and cash equivalents at beginning of reporting period	-	-	6,922	14,354	21,849
Cash from Official Public Account for:	-	-	-	-	-
- Appropriations	36,272,887	41,723,825	47,221,774	51,787,253	54,944,214
Total cash from Official Public Account	36,272,887	41,723,825	47,221,774	51,787,253	54,944,214
Cash to Official Public Account for:	-	-	-	-	-
- Appropriations	(1,989,547)	(1,976,839)	(2,130,449)	(2,227,168)	(2,558,105)
Total cash to Official Public Account	(1,989,547)	(1,976,839)	(2,130,449)	(2,227,168)	(2,558,105)
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
Cash and cash equivalents at end of reporting period	-	6,922	14,354	21,849	29,405

Prepared on Australian Accounting Standards basis.

AUSTRALIAN RESEARCH COUNCIL

Section 1: Entity overview and resources	63
1.1 Strategic direction statement.....	63
1.2 Entity resource statement.....	63
1.3 Entity measures.....	66
1.4 Additional estimates and variations	67
1.5 Breakdown of additional estimates by appropriation bill	68
Section 2: Revisions to outcomes and planned performance	69
2.1 Outcomes and performance information.....	69
Section 3: Explanatory tables and budgeted financial statements	74
3.1 Explanatory tables	74
3.2 Budgeted financial statements	74

AUSTRALIAN RESEARCH COUNCIL

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

Since the 2015–16 Portfolio Budget Statements, the Australian Research Council (ARC) has two new priorities for 2015–16 which impact ARC programmes. The new priorities were announced by the Australian Government on 7 December 2015 as part of its National Innovation and Science Agenda to assist the innovative capacity of the nation and boost the commercial returns of publicly-funded research. The two measures are:

- **Measuring Impact and Engagement in University Research** - this proposal will receive \$9.4 million over four years from 2015–16 to establish a new system to assess the engagement of university researchers with end users, and to measure the commercial, economic, social and other impacts of research
- **Linkage Project Scheme - Continuous Application Process** - this proposal is a budget neutral measure with no underlying cash impact and will be funded through reprioritisation of ARC funding, which includes the reclassification of \$5.2 million over 3 years from 2016–17 which will introduce a continuous application process for the ARC Linkage Projects scheme to improve the responsiveness of the scheme to the needs of industry, business and other end-users.

The ARC is a non-corporate Commonwealth entity established under the *Australian Research Council Act 2001*.

The ARC's mission is to deliver policy and programmes that advance Australian research and innovation globally and benefit the community.

The mission aligns with the ARC outcome statement which is growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.

The ARC is responsible for:

- funding excellent research and research training
- measuring the quality, impact and engagement of research
- providing policy advice on research matters.

The ARC manages the National Competitive Grants Programme (NCGP), a significant component of the Australian Government's investment in research and innovation. Through the NCGP, the ARC supports excellent research and research training across all disciplines, awarding funding on the basis of a competitive peer review process.

The NCGP comprises two programmes, Discovery and Linkage, under which the ARC funds a range of complementary schemes that provide funding for basic and applied research, research training, research collaborations and infrastructure. Together, the ARC funding schemes:

- support the generation of new knowledge, technologies, products and innovations
- provide incentives for researchers to partner with each other, business, the public sector and community organisations to undertake research in areas of importance to the end-users of research outcomes
- build the scale and focus of research in areas of national priority
- support the development of highly trained research personnel.

The ARC manages the Excellence in Research for Australia (ERA), which assesses research quality by research discipline at eligible Australian higher education institutions. ERA is an established evaluation framework that reflects the Government's commitment to a transparent and streamlined approach to research evaluation. It provides a national stocktake of discipline-level areas of research strength and areas where there is opportunity for development across the full spectrum of research activity. The ARC is currently developing an impact and engagement assessment that will run in conjunction with existing measures under the ERA programme. The impact and engagement assessment will demonstrate the benefits of Australia's investment in university research by showing how universities are translating their research into economic, social, environmental and other impacts.

The ARC is also responsible for the provision of high quality advice to the Minister about matters related to research.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for Australian Research Council at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2015–16 Budget year, including variations through Appropriation Bill Nos. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Australian Research Council resource statement — Additional Estimates for 2015–16 as at Additional Estimates February 2016

	<i>Actual available appropriation 2014–15</i> \$'000	Estimate as at Budget 2015–16 \$'000	Proposed Additional Estimate 2015–16 \$'000	Total estimate at Additional Estimates 2015–16 \$'000
Ordinary annual services^(a)				
Departmental appropriation				
Prior year departmental appropriation ^(b)	8,835	8,108	-	8,108
Departmental appropriation ^(c)	21,014	20,813	1,457	22,270
Total	29,849	28,921	1,457	30,378
Administered expenses				
Outcome 1	5,397	5,156	551	5,707
Total	5,397	5,156	551	5,707
Total ordinary annual services [A]	35,246	34,077	2,008	36,085
Departmental non-operating				
Equity injections	2,605	2,572	-	2,572
Total	2,605	2,572	-	2,572
Total other services [B]	2,605	2,572	-	2,572
Total available annual appropriations	37,851	36,649	2,008	38,657
Special appropriations				
Special appropriations limited by amount				
Special Appropriation ARC Act 2001	852,898	789,659	36,692	826,351
Total special appropriations [C]	852,898	789,659	36,692	826,351
Total appropriations excluding Special Accounts	890,749	826,308	38,700	865,008
Special Accounts				
Opening balance	6,667	-	-	-
Total Special Account [D]	6,667	-	-	-
Total resourcing [A+B+C+D]	897,416	826,308	38,700	865,008
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(d)	(6,667)	-	-	-
Total net resourcing for ARC	890,749	826,308	38,700	865,008

(a) *Appropriation Act (No. 1) 2015–2016* and Appropriation Bill (No. 3) 2015–2016.

(b) Estimated adjusted balance carried from previous year for annual appropriations.

(c) Includes an amount of \$1.253m in 2015–16 for the Departmental Capital Budget (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

(d) Appropriation receipts from other entities credited to ARC's Special Accounts.

Reader note: All figures are GST exclusive. These figures may not match figures in the cash flow statement.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2015–16 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Australian Research Council 2015–16 measures since Budget

	Programme	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Expense measures					
Higher Education Reform - delay	1.1 & 1.2				
Administered expenses		14,192	(12,686)	(13,651)	(15,192)
Total		14,192	(12,686)	(13,651)	(15,192)
National Innovation and Science Agenda - ARC Linkage Grants reform	1.2				
Administered expenses		-	(1,305)	(1,312)	(1,236)
Departmental expenses		-	1,073	1,079	1,236
Total		-	(232)	(233)	-
National Innovation and Science Agenda - measuring research impact	1.3				
Administered expenses		551	1,357	51	251
Departmental expenses		1,466	1,454	1,462	1,699
Total		2,017	2,811	1,513	1,950
Public Sector Superannuation Accumulation Plan (PSSAP) administration fees	ALL				
Departmental expenses		(9)	(9)	(9)	(9)
Total		(9)	(9)	(9)	(9)
Public Sector Savings - Enterprise Resource Planning Systems	ALL				
Administered expenses		-	-	-	-
Departmental expenses		-	-	(15)	(19)
Total		-	-	(15)	(19)
Total expense measures					
Administered		14,743	(12,634)	(14,912)	(16,177)
Departmental		1,457	2,518	2,517	2,907
Total		16,200	(10,116)	(12,395)	(13,270)
Capital measures					
National Innovation and Science Agenda - ARC Linkage Grants reform	1.2				
Departmental capital		-	232	233	-
Total		-	232	233	-
National Innovation and Science Agenda - measuring research impact	1.3				
Departmental capital		-	638	441	-
Total		-	638	441	-
Total capital measures					
Departmental		-	870	674	-
Total		-	870	674	-

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Australian Research Council at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2015–16 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2015–16 Budget

	Programme impacted	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Outcome 1					
Increase in estimates (administered)					
Higher Education Reform - delay	1.1 & 1.2	14,192	-	-	-
National Innovation and Science Agenda - measuring research impact	1.3	551	1,357	51	251
Decrease in estimates (administered)					
Higher Education Reform - delay	1.1 & 1.2	-	(12,686)	(13,651)	(15,192)
National Innovation and Science Agenda - ARC Linkage Grants reform	1.2	-	(1,305)	(1,312)	(1,236)
Net impact on estimates for Outcome 1 (administered)		14,743	(12,634)	(14,912)	(16,177)
Increase in estimates (departmental)					
National Innovation and Science Agenda - ARC Linkage Grants reform	1.2	-	1,305	1,312	1,236
National Innovation and Science Agenda - measuring research impact	1.3	1,466	2,092	1,903	1,699
Decrease in estimates (departmental)					
Public Sector Superannuation Accumulation Plan (PSSAP) administration fees		(9)	(9)	(9)	(9)
Public Sector Savings - Enterprise Resource Planning Systems		-	-	(15)	(19)
Net impact on estimates for Outcome 1 (departmental)		1,457	3,388	3,191	2,907

Table 1.4: Additional estimates and variations to outcomes from other variations

	Programme impacted	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Outcome 1					
Increase in estimates (administered)					
Movement of administered funds between years - ARC Act 2001	1.1 & 1.2	22,500	-	-	-
Net impact on estimates for Outcome 1 (administered)		22,500	-	-	-

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the Additional Estimates sought for the Australian Research Council through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2015–16

	2014–15 Available \$'000	2015–16 Budget \$'000	2015–16 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice	-	-	551	551	-
Total administered	-	-	551	551	-
Departmental programmes					
Outcome 1 - Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice	-	-	1,457	1,466	(9)
Total departmental	-	-	1,457	1,466	(9)
Total administered and departmental	-	-	2,008	2,017	(9)

Note: 2014–15 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

OUTCOME 1

Outcome 1 has not changed. The two new priorities for 2015–16, developing a continuous application process for the Linkage Projects scheme and developing an impact and engagement assessment for Australian university research, will be incorporated into the deliverables specified under Programme 1.2 Linkage and Programme 1.3 Excellence in Research for Australia, respectively.

Outcome 1 strategy

Outcome 1 strategy has been updated to reflect the role the ARC will undertake in measuring the impact and engagement of Australian university research, in addition to research quality. The new statement is:

The ARC will pursue the results outlined in its outcome (that is, ‘growth of knowledge and innovation’ in Australia) by:

- supporting excellent research and research training and cross-sector research partnerships through administration of the NCGP
- measuring the quality, impact and engagement of research conducted at Australia’s higher education institutions through administration of ERA
- advancing Australian research and innovation by providing high-quality advice on research matters to Government.

The NCGP supports two main streams of research funding – Discovery and Linkage (programme 1.1 and programme 1.2). Through Discovery, funding is available for investigator-initiated research projects and research fellowships and awards. Through Linkage, funding is available for research projects, infrastructure, hubs and centres that foster collaboration among researchers and research teams in Australia and internationally, and with industry and other end-users of research.

The ARC evaluates the excellence of research undertaken within eligible Australian higher education institutions. ERA evaluates research quality using a combination of indicators and expert review by committees comprising experienced, internationally recognised experts. It identifies excellence across the full spectrum of research activities and compares Australia’s university research effort against international benchmarks. The data generated through the ERA process provides a unique resource for informing evidence-based policy on higher education and publicly funded research across government. In conjunction with existing measures under the ERA programme, the ARC will develop a new impact and engagement assessment which will

demonstrate the benefits of Australia's investment in university research by showing how universities are translating their research into economic, social, environmental and other impacts. This will ensure there are strong incentives for researchers to produce high-quality and impactful research with real world benefits.

The ARC provides advice to the Government on research matters. In working to achieve its outcome the ARC participates in whole-of-government policy dialogue and engages with its stakeholders across the national and international research and innovation systems.

Table 2.1 Budgeted expenses for Outcome 1

Outcome 1: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice	2014–15 Actual expenses \$'000	2015–16 Revised estimated expenses \$'000
Programme 1.1: Discovery - Research and Research Training		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	419	1,086
Special appropriations	534,294	533,732
Departmental expenses		
Departmental appropriation ^(a)	7,463	7,998
Expenses not requiring appropriation in the Budget year ^(b)	1,185	1,359
Total for Programme 1.1	543,360	544,175
Programme 1.2: Linkage - Cross Sector Research Partnerships		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	9,034	1,032
Special appropriations	301,258	292,619
Departmental expenses		
Departmental appropriation ^(a)	9,498	10,180
Expenses not requiring appropriation in the Budget year ^(b)	1,185	1,359
Total for Programme 1.2	320,975	305,190
Program 1.3: Excellence in Research for Australia		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	2,463	3,589
Departmental expenses		
Departmental appropriation ^(a)	2,789	2,839
Expenses not requiring appropriation in the Budget year ^(b)	1,185	1,359
Total for Programme 1.3	6,437	7,787
Outcome 1 Totals by appropriation type		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	11,916	5,707
Special appropriations	835,552	826,351
Departmental expenses		
Departmental appropriation ^(a)	19,750	21,017
Expenses not requiring appropriation in the Budget year ^(b)	3,554	4,077
Total expenses for Outcome 1	870,772	857,152
	2014–15	2015–16
Average Staffing Level (number)	120	128

(a) Departmental Appropriation combines "Ordinary annual services (*Appropriation Act No. 1* and Bill No. 3)" and "Retained Revenue Receipts under s74 of the PGPA Act 2013".

(b) Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Audit Fees.

Programme 1.1 Discovery

Programme 1.1 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Administered item	419	1,086	1,114	1,142	1,171
Special Appropriations:					
<i>Australian Research Council Act 2001</i>	534,294	533,732	476,008	500,378	500,285
Programme support	7,463	7,998	8,395	8,254	8,452
Expenses not requiring appropriation in the Budget year ^(a)	1,185	1,359	1,528	1,564	1,564
Total programme expenses	543,360	544,175	487,045	511,338	511,472

(a) Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Audit Fees.

Programme 1.2 Linkage

Programme 1.2 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Administered item	9,034	1,032	1,458	1,475	1,521
Special Appropriations:					
<i>Australian Research Council Act 2001</i>	301,258	292,619	260,063	265,908	272,046
Programme support	9,498	10,180	10,685	10,505	10,757
Expenses not requiring appropriation in the Budget year ^(a)	1,185	1,359	1,528	1,564	1,564
Total programme expenses	320,975	305,190	273,734	279,452	285,888

(a) Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Audit Fees.

Programme 1.2 deliverables

The following change has been made to programme 1.2 deliverables:

- Former Deliverable: Grants
- Updated Deliverable: Grants (including developing a continuous application process for the Linkage Projects scheme)

Programme 1.3 Excellence in Research for Australia

Programme 1.3 objective

The ERA programme aims to improve research quality and strategic planning at eligible Australian higher education institutions and inform Government policy by identifying research strengths and disciplines that are internationally competitive and highlighting areas where there are opportunities for further development and investment.

The objectives of ERA are to:

- manage an evaluation framework that gives government, industry, business and the wider community assurance of the excellence of research conducted in Australian higher education institutions
- provide a national stocktake of discipline level areas of research strength and areas where there is opportunity for development in Australian higher education institutions
- identify research quality, impact and engagement across the full spectrum of research performance
- ensure there are strong incentives for researchers to produce high-quality and impactful research with real world benefits
- identify emerging research areas and opportunities for further development
- allow for comparisons of research in Australia, nationally and internationally, for all discipline areas.

Programme 1.3 expenses

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward year 1 \$'000	2017–18 Forward year 2 \$'000	2018–19 Forward year 3 \$'000
Annual administered expenses:					
Administered item	2,463	3,589	4,356	2,993	3,251
Programme support	2,789	2,839	2,890	2,942	2,995
Expenses not requiring appropriation in the Budget year ^(a)	1,185	1,359	1,528	1,564	1,564
Total programme expenses	6,437	7,787	8,774	7,499	7,810

(a) Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Audit Fees.

Programme 1.3 deliverables

The following changes have been made to programme 1.3 deliverables:

- New Deliverable: Consultation and development of an impact and engagement assessment
- Updated Deliverable: Strategic policy advice on broad research matters related to the measurement of research quality and impact.

Section 3: Explanatory tables and budgeted financial Statements

3.1 EXPLANATORY TABLES

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. There is no change to the ARC's Special Account flows, therefore Table 3.1.1 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect changes resulting from the new measures and variations as outlined in Tables 1.3 and 1.4.

The major changes for ARC since the Portfolio Budget Statements (PBS) 2015–16 are the Higher Education Reform delay; the National Innovation and Science Agenda for the ARC Linkage Grants reform and measuring research impact; and a movement of administered funds between financial years.

3.2.2 Budgeted financial statements

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
EXPENSES					
Employee benefits	13,213	14,019	14,128	14,829	14,769
Suppliers	4,553	6,827	7,686	6,734	7,316
Depreciation and amortisation	3,487	3,989	4,497	4,605	4,605
Finance costs	219	259	244	226	207
Total expenses	21,472	25,094	26,555	26,394	26,897
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	67	88	88	88	88
Total own-source revenue	67	88	88	88	88
Total own-source income	67	88	88	88	88
Net cost of (contribution by) services	21,405	25,006	26,467	26,306	26,809
Revenue from Government	19,750	21,017	21,970	21,701	22,204
Surplus/(deficit) attributable to the Australian Government	(1,655)	(3,989)	(4,497)	(4,605)	(4,605)
Total comprehensive income/(loss)	(1,655)	(3,989)	(4,497)	(4,605)	(4,605)

Note: Impact of net cash appropriation arrangements

	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	(1,655)	(3,989)	(4,497)	(4,605)	(4,605)
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)					
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(1,655)	(3,989)	(4,497)	(4,605)	(4,605)

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	295	295	295	295	295
Trade and other receivables	11,003	11,003	11,003	11,003	11,003
Total financial assets	11,298	11,298	11,298	11,298	11,298
Non-financial assets					
Land and buildings	2,247	1,953	1,649	1,489	1,329
Property, plant and equipment	197	232	267	80	93
Intangibles	16,067	16,162	16,723	14,399	11,208
Other non-financial assets	292	292	292	292	292
Total non-financial assets	18,803	18,639	18,931	16,260	12,922
Total assets	30,101	29,937	30,229	27,558	24,220
LIABILITIES					
Payables					
Suppliers	483	483	483	483	483
Total payables	483	483	483	483	483
Interest bearing liabilities					
Leases	2,452	2,452	2,452	2,452	2,452
Total interest bearing liabilities	2,452	2,452	2,452	2,452	2,452
Provisions					
Employee provisions	3,880	3,880	3,880	3,880	3,880
Other provisions	267	267	267	267	267
Total provisions	4,147	4,147	4,147	4,147	4,147
Total liabilities	7,082	7,082	7,082	7,082	7,082
Net assets	23,019	22,855	23,147	20,476	17,138
EQUITY*					
Parent entity interest					
Contributed equity	25,762	29,587	34,376	36,310	37,577
Reserves	43	43	43	43	43
Retained surplus/(accumulated deficit)	(2,786)	(6,775)	(11,272)	(15,877)	(20,482)
Total parent entity interest	23,019	22,855	23,147	20,476	17,138
Total Equity	23,019	22,855	23,147	20,476	17,138

* Equity is the residual interest in assets after the deduction of liabilities
Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget Year 2015–16)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	
Opening balance as at 1 July 2015					
Balance carried forward from previous period	(2,786)	43	-	25,762	23,019
Adjusted opening balance	(2,786)	43	-	25,762	23,019
Comprehensive income					
Surplus/(deficit) for the period	(3,989)	-	-	-	(3,989)
Total comprehensive income	(3,989)	-	-	-	(3,989)
of which:					
Attributable to the Australian Government	(3,989)				(3,989)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation				2,572	2,572
Departmental Capital Budget (DCB)				1,253	1,253
Sub-total transactions with owners	-	-	-	3,825	3,825
Estimated closing balance as at 30 June 2016	(6,775)	43	-	29,587	22,855
Closing balance attributable to the Australian Government	(6,775)	43	-	29,587	22,855

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	18,142	21,017	22,840	22,375	22,204
Net GST received	767	550	550	550	550
Other	129	-	-	-	-
Total cash received	19,038	21,567	23,390	22,925	22,754
Cash used					
Employees	13,021	14,019	14,128	14,829	14,769
Suppliers	5,493	6,739	7,598	6,646	7,228
Borrowing costs	274	259	244	226	207
Net GST paid	-	550	550	550	550
Total cash used	18,788	21,567	22,520	22,251	22,754
Net cash from/(used by) operating activities	250	-	870	674	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	3,556	3,825	4,789	1,934	1,267
Total cash used	3,556	3,825	4,789	1,934	1,267
Net cash from/(used by) investing activities	(3,556)	(3,825)	(4,789)	(1,934)	(1,267)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,425	3,825	3,919	1,260	1,267
Total cash received	3,425	3,825	3,919	1,260	1,267
Cash used					
Repayments of borrowings	123	-	-	-	-
Total cash used	123	-	-	-	-
Net cash used by financing activities	3,302	3,825	3,919	1,260	1,267
Net increase/(decrease) in cash held	(4)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	299	295	295	295	295
Cash and cash equivalents at the end of the reporting period	295	295	295	295	295

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement (for the period ended 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	1,264	1,253	1,253	1,260	1,267
Equity injections - Act No. 2	2,605	2,572	3,536	674	-
Total new capital appropriations	3,869	3,825	4,789	1,934	1,267
Provided for:					
<i>Purchase of non-financial assets</i>	3,869	3,825	4,789	1,934	1,267
Total Items	3,869	3,825	4,789	1,934	1,267
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	2,605	2,572	2,666	-	-
Funded by capital appropriation - DCB ^(b)	1,264	1,253	1,253	1,260	1,267
TOTAL AMOUNT SPENT	3,869	3,825	3,919	1,260	1,267
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,869	3,825	3,919	1,260	1,267
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	3,869	3,825	3,919	1,260	1,267

Prepared on Australian Accounting Standards basis.

(a) Includes both current and prior Act 2 and Bills 4/6 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.2.6: Statement of asset movements (2015–16 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2015				
Gross book value	2,917	607	30,014	33,538
Accumulated depreciation/amortisation and impairment	(670)	(410)	(13,947)	(15,027)
Opening net book balance	2,247	197	16,067	18,511
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ^(a)	100	150	3,575	3,825
Total additions	100	150	3,575	3,825
Other movements				
Depreciation/amortisation expense	(394)	(115)	(3,480)	(3,989)
Total other movements	(394)	(115)	(3,480)	(3,989)
As at 30 June 2016				
Gross book value	3,017	757	33,589	37,363
Accumulated depreciation/amortisation and impairment	(1,064)	(525)	(17,427)	(19,016)
Closing net book balance	1,953	232	16,162	18,347

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) and Bill (No. 4) 2015–16, including CDABs.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	11,916	5,707	6,928	5,610	5,943
Grants	835,552	826,351	736,071	766,286	772,331
Total expenses administered on behalf of Government	847,468	832,058	742,999	771,896	778,274

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
ASSETS					
Financial assets					
Taxation receivables	477	490	490	490	490
Total financial assets	477	490	490	490	490
Non-financial assets					
Other non-financial assets	192	192	192	192	192
Total non-financial assets	192	192	192	192	192
Total assets administered on behalf of Government	669	682	682	682	682
LIABILITIES					
Payables					
Suppliers	1,404	1,417	1,417	1,417	1,417
Grants	348,764	348,764	348,764	348,764	348,764
Total payables	350,168	350,181	350,181	350,181	350,181
Total liabilities administered on behalf of Government	350,168	350,181	350,181	350,181	350,181
Net assets/(liabilities)	(349,499)	(349,499)	(349,499)	(349,499)	(349,499)

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2014–15 Actual \$'000	2015–16 Revised budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	4,977	-	-	-	-
Other	8,106	-	-	-	-
Total cash received	13,083	-	-	-	-
Cash used					
Grants	852,792	825,187	734,171	764,354	771,550
Suppliers	11,070	5,707	6,928	5,610	5,943
Net GST paid	15,425	5,300	5,300	5,300	5,300
Total cash used	879,287	836,194	746,399	775,264	782,793
Net cash from/(used by) operating activities	(866,204)	(836,194)	(746,399)	(775,264)	(782,793)
Net increase/(decrease) in cash held	(866,204)	(836,194)	(746,399)	(775,264)	(782,793)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	866,204	836,194	746,399	775,264	782,793
Total cash from Official Public Account	866,204	836,194	746,399	775,264	782,793
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.