Portfolio Additional  
Estimates Statements 2017–18

Education and Training Portfolio

Explanations of Additional Estimates 2017–18

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2017–18 Education and Training Portfolio*.

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[header]
Image: the Australian coat of arms
Senator the Hon Simon Birmingham
Minister for Education and Training
Manager of Government Business in the Senate
Senator for South Australia
[address block]
Senator the Hon Scott Ryan
President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600
The Hon Tony Smith MP
Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600
[body]
Dear Mr President
Dear Mr Speaker
I hereby submit Portfolio Additional Estimates Statements in support of the 2017–18 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
[signature of Simon Birmingham]
Simon Birmingham
[footer]
Adelaide
107 Sir Donald Bradman Drive, Hilton SA 5033
Ph 08 8354 1644   
Canberra
Parliament House Canberra ACT 2600 
Ph 02 6277 7350
[end]


# Abbreviations and conventions

The following notations may be used:

‑ nil

.. not zero, but rounded to zero

n/a not applicable

nfp not for publication

$m $ million

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

## Enquiries

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

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User guide  
to the  
Portfolio Additional  
Estimate Statements

# User Guide

The purpose of the Portfolio Additional Estimates Statements 2017–18 (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 programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2)  
2017–2018. 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) 2017–18 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 are presented in three parts with subsections.

|  |  |
| --- | --- |
| User guide | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| Portfolio overview |  |
| Provides an overview of the portfolio, including a figure 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 the impact of Appropriation Bills Nos. 3 and 4. |
| Section 2: Revisions to outcomes and planned performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| Section 3: Special account flows and budgeted financial statements | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |
| Portfolio glossary and acronyms | |
| Explains key terms relevant to the portfolio. | |

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Portfolio overview

# Portfolio overview

Through the Education and Training portfolio, the Australian Government takes a national leadership role in early childhood education and child care, preschool education, schooling, higher education and research, skills and training, and international education.

The Education and Training portfolio comprises the Department of Education and Training (the department) and the following entities (see Figure 1 on pages 4 and 5):

* Australian Curriculum, Assessment and Reporting Authority
* Australian Institute of Aboriginal and Torres Strait Islander Studies
* Australian Institute for Teaching and School Leadership
* Australian Research Council
* Australian Skills Quality Authority
* Tertiary Education Quality and Standards Agency.

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

The department, the Australian Research Council (ARC) and the Tertiary Education Quality and Standards Agency (TEQSA) are the only portfolio entities affected by Additional Estimates and required to publish statements in the PAES. The Additional Estimates are outlined in each portfolio entity’s *Table 1.4 Appropriation Bill (No. 3)   
2017–18* and *Table 1.5 Appropriation Bill (No. 4) 2017–18*.

Figure 1: Education and Training Portfolio Structure and Outcomes

Senator the Hon Simon Birmingham

Minister for Education and Training

The Hon Karen Andrews MP

Assistant Minister for Vocational Education and Skills

Department of Education and Training

Dr Michele Bruniges AM—Secretary

**Outcome 1**

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

**Outcome 2**

Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training.

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

| **Australian Curriculum, Assessment and Reporting Authority**  Robert Randall—Chief Executive Officer  **Outcome:** Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system. |
| --- |

| **Australian Institute of Aboriginal and Torres Strait Islander Studies**  Craig Ritchie—Chief Executive Officer  **Outcome:** Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audiovisual collections. |
| --- |

| **Australian Institute for Teaching and School Leadership**  Lisa Rodgers—Chief Executive Officer  **Outcome:** Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities, and supporting the teaching profession. |
| --- |

| **Australian Research Council**  Professor Sue Thomas—Chief Executive Officer  **Outcome:** Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice. |
| --- |

| **Australian Skills Quality Authority**  Mark Paterson AO—Chief Commissioner and Chief Executive Officer  **Outcome:** Contribute to a high quality vocational education and training sector, including through streamlined and nationally consistent regulation of training providers and courses, and the communication of advice to the sector on improvements to the quality of vocational education and training. |
| --- |

| **Tertiary Education Quality and Standards Agency**  Anthony McClaran—Chief Executive Officer  **Outcome:** Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance. |
| --- |

# Department of Education and Training

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# Department of Education and Training

## Section 1: Entity overview and resources

**1.1** **Strategic direction statement**

The Department of Education and Training is the Australian Government’s lead agency responsible for national policy and programs that create and strengthen access to quality early childhood education and child care, preschool education, schooling, skills and training, higher education and research, and international education.

The Government’s Mid-Year Economic and Fiscal Update (MYEFO) 2017–18, released on 18 December 2017, included a range of measures for the department to implement as part of delivering its purpose of ‘maximising opportunity and prosperity through national leadership on education and training’.

The Government’s **child care package** will be implemented on 2 July 2018 and remains a key focus through 2017–18. The grant rounds for the Community Child Care Fund to enhance access by vulnerable and disadvantaged communities to child care, are currently being assessed, and the Government has made provision for the Minister’s and Secretary’s Rules which support the operation of the new child care package following extensive consultation.

The new **In Home Care** (IHC) Program will also commence from 2 July 2018 and will subsidise the cost of child care provided in the family home to assist parents and carers who work non-standard hours, are geographically isolated, or have families with complex needs. The IHC Program will provide up to 3000 places throughout Australia, with up to 50 hours of subsidised care per child per week with an hourly rate cap of $25 per family. Arrangements are currently in train to put in place support agencies through which care will be provided and a transition consultant has been appointed.

The centrepiece of the new package is the new Child Care Subsidy, which will replace the existing child care payments with a single means tested Child Care Subsidy from 2 July 2018. In order to ensure a strong transition to the new arrangements, the Government has agreed to an increased compliance effort to improve the integrity of payments to family day care services.

The Government will provide an additional $1.3 billion over four years and $5.1 billion over ten years, from 2017–18, to implement the **Quality Schools** reform package. This reflects passage of the Australian Education Amendment Bill 2017, which included:

* increased funding for schools to transition to the new Australian Government Quality Schools funding arrangements, including a six year transition for schools and systems currently attracting less than their target Commonwealth funding levels – 80 per cent of the Schooling Resource Standard (SRS) for non-government schools and 20 per cent of the SRS for government schools – and a ten year transition for schools and systems currently attracting more; and
* establishment of a National School Resourcing Board to review elements of the school funding model under the *Australian Education Act 2013* (the Act) and to assess compliance of the States and Territories and approved authorities with the requirements in the Act.

The Government extended the **Flexible Literacy in Remote Primary Schools Program**, which will support up to 20 schools in the Northern Territory, Western Australia and Queensland to continue the trial of flexible teaching methods in the 2018 school year. An evaluation will also consider the efficacy of flexible teaching methods and develop an evidence base for improving literacy outcomes for students in remote and very remote schools.

The Government will proceed with a number of changes to **higher education** funding arrangementsto improve transparency, accountability, affordability, and responsiveness to the aspirations of students and future workforce needs. These include:

* a freeze on total Commonwealth Grant Scheme (CGS) funding from 1 January 2018, set at 2017 funding levels, for bachelor degree courses in 2018 and 2019;
* performance targets for universities to determine the growth in their CGS funding for bachelor degrees from 2020, which would be capped at the growth rate in the 18‑64 year-old population;
* from 1 July 2018, subject to the passage of legislation, revised repayment thresholds under Higher Education Loan Program (HELP), which includes a new minimum threshold of $45,000 with a one per cent repayment rate and a maximum threshold of $131,989 with a 10 per cent repayment rate;
* from 1 January 2019, subject to the passage of legislation, a combined lifetime limit for all tuition fee assistance under HECS-HELP, FEE-HELP, VET FEE-HELP and VET Student Loans of $104,440 for most students and $150,000 for students undertaking medicine, dentistry and veterinary science courses; and
* from 1 January 2019, a new allocation mechanism based on institutional outcomes and industry needs for sub-bachelor and postgraduate Commonwealth Supported Places.

The Government will also align the repayment thresholds for the Student Financial Supplement Scheme (SFSS) with the new HELP repayment thresholds. From 1 July 2019, SFSS loans will be repaid after the repayment of HELP loans.

The Government is also enhancing the **transparency and accountability of the VET Student Loans program** by further separating its administrative arrangements and the value of its loans from other elements of the HELP. As a result, from 1 July 2019, students will be better informed, with any VET Student Loan repayment requirements displayed separately on correspondence from the Australian Taxation Office. This measure will also enhance the Government's ability to analyse information on the value of student loans and repayments.

The Department of Education and Training will deliver **interim Tuition Assurance** **services** in 2018 for VET Student Loans, FEE-HELP and for remaining grandfathered students under VET FEE-HELP. The interim arrangements will ensure students are protected and allow approved providers to continue to enrol and teach students in 2018, while longer term arrangements are developed for 2019 onwards.

Holders of Temporary Protection and Humanitarian Concern Visas and Safe Haven Enterprise Visas will continue to be able to access the **Adult Migrant English Program**.

The Government will invest $70 million to upgrade **national high performance computing** at the Australian National University and bring it to current world-class standards. This will ensure Australia remains globally competitive in data intensive research fields and can deliver the nation’s science and research priorities.

The Government will also provide $7.0 million as part of a project to establish the **Menzies Institute and Library** at the University of Melbourne, which will bring together academics to produce high quality analysis of current policy issues, deliver annual public seminars and education programs, and undertake comprehensive research.

For further information on the resourcing impact of MYEFO and other measures, refer to *Table 1.2: Entity 2017–18 measures since Budget* and *Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget*.

**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 2017–18 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2017–18 as at Additional Estimates February 2018

Financial table - also availible from budget.gov.au

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2017–18 as at Additional Estimates February 2018 (continued)

Financial table - also availible from budget.gov.au

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2017–18 as at Additional Estimates February 2018 (continued)

Third party payments from and on behalf of other entities

Financial table - also availible from budget.gov.au

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

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

(a) Appropriation Act (No. 1) 2017–2018 and Appropriation Bill (No. 3) 2017–2018.

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

(c) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) Appropriation Act (No. 2) 2017–2018 and Appropriation Bill (No. 4) 2017–2018.

(e) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Moneys accounts (SOETM). For further information on special accounts see Table 3.1

(f) Amounts credited to the special account(s) from Education and Trainings annual appropriations.

(g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

(h) For the 2017–18 Portfolio Additional Estimates, the Government committed further funding for Quality Schools. This includes $23.922 million for payments to states and territories in Appropriation Bill (No. 4), 2017–18 Outcome 1, for Program 1.6 - Adjustment Assistance ($11.194 million), for Program 1.6 - Non-Government Representative Bodies ($11.728 million) and for Program 1.7 - Literacy Support for Tasmanian Students ($1.000 million). The distribution of the funding under Program 1.6 - Non-Government Representative Bodies is based on advice from the Independent Schools Council of Australia and the National Catholic Education Commission. The distribution of Program 1.6 - Adjustment Assistance will be determined following consideration of applications from eligible schools for national adjustment assistance funding and based on advice from the ACT Catholic system and ACT Association of Independent Schools for assistance to the ACT non-government sector. Funding under Program 1.7 - Literacy Support for Tasmanian Students is for Tasmania only.

**1.3 Entity Measures**

Table 1.2 summarises new Government measures taken since the 2017–18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2017–18 measures since Budget

Financial table - also availible from budget.gov.au

Table 1.2: Entity 2017–18 measures since Budget (continued)

Financial table - also availible from budget.gov.au

Prepared on a Government Financial Statistics (fiscal) basis

(a) The cost of this measure will be met from within existing resources of the department.

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

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 resulting from new measures and other variations since the   
2017–18 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

Financial table - also availible from budget.gov.au

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget (continued)

Financial table - also availible from budget.gov.au

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget (continued)

Financial table - also availible from budget.gov.au

(a) The cost of this measure will be met from within the existing resources of the Department.

(b) The cost of this measure will be met from within the existing resources of the Adult Migrant English Program (AMEP).

**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 1.4: Appropriation Bill (No. 3) 2017–18

Financial table - also availible from budget.gov.au

Table 1.5: Appropriation Bill (No. 4) 2017–18

Financial table - also availible from budget.gov.au

## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for outcome 1

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

#### Linked programs

Linked programs contributing to Outcome 1 are outlined in the Portfolio Budget Statements 2017–18.

#### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Financial table - also availible from budget.gov.au

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

Financial table - also availible from budget.gov.au

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

Financial table - also availible from budget.gov.au

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

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

(c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

#### Performance criteria for Outcome 1

This section details changes to performance criteria for Outcome 1 resulting from decisions made since the 2017–18 Budget. For a full outline of all performance criteria associated with Outcome 1 see the Portfolio Budget Statements 2017–18. This section also includes further detail on the program expenses associated with Outcome 1.

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

###### Performance information 1.1 Support for the Child Care System

| **Year** | **Performance criteria** | **Targets(a)** |
| --- | --- | --- |
| 2017–18 | Provide support for child care services and families so that more children access quality child care and early learning services. | The revised In Home Care program will replace the existing program from 2 July 2018. Eligible families transition to new arrangements. New IHC Support Agencies are established to advocate for and support families to access In Home Care. |
| 2018–19 and beyond | As per 2017–18 | As per 2017–18 |

|  |  |
| --- | --- |
| **Purpose** | Department of Education and Training Corporate Plan 2017–18   * Maximising opportunity and prosperity through national leadership on education and training. |
| Measures impacting program 1.1 performance since the 2017–18 Budget:   * *Jobs for Families Package* - In Home Care | |

(a) For a full outline of the performance information for this program see the Portfolio Budget Statements 2017–18. This table shows only modified performance information that reflects material changes to this program. Specific changes are underlined.

###### Program expenses 1.1 Support for the Child Care System

Financial table - also availible from budget.gov.au

##### Program 1.2: Child Care Benefit

###### Program expenses 1.2 Child Care Benefit

Financial table - also availible from budget.gov.au

##### Program 1.3: Child Care Rebate

###### Program expenses 1.3 Child Care Rebate

Financial table - also availible from budget.gov.au

##### Program 1.4: Child Care Subsidy

###### Program expenses 1.4 Child Care Subsidy

Financial table - also availible from budget.gov.au

##### Program 1.5: Government Schools National Support

###### Program expenses 1.5 Government Schools National Support

Financial table - also availible from budget.gov.au

##### Program 1.6: Non-Government Schools National Support

###### Program expenses 1.6 Non-Government Schools National Support

Financial table - also availible from budget.gov.au

(a) Previously known as Transition Assistance.

##### Program 1.7: Early Learning and Schools Support

###### Program expenses 1.7 Early Learning and Schools Support

Financial table - also availible from budget.gov.au

##### Program 1.8: Youth Support

###### Program expenses 1.8 Youth Support

Financial table - also availible from budget.gov.au

(a) Program terminated in 2016–17.

### 2.2 Budgeted expenses and performance for outcome 2

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

#### Linked programs

Linked programs contributing to Outcome 2 are outlined in the Portfolio Budget Statements 2017–18.

#### Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

Financial table - also availible from budget.gov.au

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

Financial table - also availible from budget.gov.au

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

Financial table - also availible from budget.gov.au

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

Financial table - also availible from budget.gov.au

(a) Further information on payments to corporate entities can be found in the "Third Party Payments" section of Table 1.1: Department of Education and Training Resource Statement.

(b) This special account is funded by Annual Appropriation Bill (No. 1) and receipts from Independent Sources.

(c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

(e) Figures displayed as a negative (shown in parentheses) represent a decrease in funds and a positive represent an increase in funds.

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

#### Performance criteria for Outcome 2

This section details changes to performance criteria for Outcome 2 resulting from decisions made since the 2017–18 Budget. For a full outline of all performance criteria associated with Outcome 2 see the Portfolio Budget Statements 2017–18. This section also includes further detail on the program expenses associated with Outcome 2.

##### Program 2.1: Commonwealth Grant Scheme

###### Program expenses 2.1 Commonwealth Grant Scheme

Financial table - also availible from budget.gov.au

##### Program 2.2: Higher Education Superannuation Program

###### Program expenses 2.2 Higher Education Superannuation Program

Financial table - also availible from budget.gov.au

##### Program 2.3: Higher Education Support

###### Program expenses 2.3 Higher Education Support

Financial table - also availible from budget.gov.au

##### Program 2.4: Higher Education Loan Program

###### Performance information 2.4 Higher Education Loan Program

| Additional performance criteria(a) | 2017–18 Revised Target | 2018–19 Target | 2019–20 Target | 2020–21 Target |
| --- | --- | --- | --- | --- |
| Number of Commonwealth supported places for which HECS‑HELP loans paid | 550,200 | 559,400 | 569,700 | 576,800 |
| Number of places for which FEE‑HELP loans paid | 83,500 | 85,800 | 85,600 | 86,200 |
| Number of OS‑HELP loans to assist students to undertake some of their course overseas | 17,200 | 18,900 | 19,900 | 20,400 |
| Number of SA‑HELP loans to assist students to pay their services and amenities fees | 492,000 | 500,200 | 509,400 | 515,700 |
| Average amount of HELP debt ($) | 21,500 | 22,800 | 24,100 | 25,500 |
| Average number of years to repay HELP debt | 8.2 | 8.3 | 8.4 | 8.5 |
| Proportion of new debt not expected to be repaid | 17% | 18% | 18% | 18% |

|  |  |
| --- | --- |
| **Purpose** | Department of Education and Training Corporate Plan 2017–18   * Maximising opportunity and prosperity through national leadership on education and training. |
| Measures impacting program 2.4 performance since the 2017–18 Budget:   * Higher Education Reforms — revised implementation | |

(a) For a full outline of the performance information for this program see the Portfolio Budget Statements 2017–18. This table shows only modified performance information that reflects material changes to this program. Specific changes are underlined.

###### Program expenses 2.4 Higher Education Loan Program

Financial table - also availible from budget.gov.au

##### Program 2.5: Investment in Higher Education Research

###### Program expenses 2.5 Investment in Higher Education Research

Financial table - also availible from budget.gov.au

##### Program 2.6: Research Capacity

###### Program expenses 2.6 Research Capacity

Financial table - also availible from budget.gov.au

(a) Further information on payments to corporate entities can be found in the "Third Party Payments" section of Table 1.1: Department of Education and Training Resource Statement.

##### Program 2.7: International Education Support

###### Program expenses 2.7 International Education Support

Financial table - also availible from budget.gov.au

##### Program 2.8: Building Skills and Capability

###### Program expenses 2.8 Building Skills and Capability

Financial table - also availible from budget.gov.au

(a) This special account is funded by Annual Appropriation Bill (No. 1) and receipts from Independent Sources.

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

**3.1 Special account flows**

### Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

Financial table - also availible from budget.gov.au

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

Financial table - also availible from budget.gov.au

(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 outline in Table 1.3.

### 3.2.2 Budgeted financial statements

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

Financial table - also availible from budget.gov.au

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

Note: Impact of net cash appropriation arrangements

Financial table - also availible from budget.gov.au

(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 3.6 Departmental Capital Budget Statement.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities

Table 3.4: Departmental statement of changes in equity — summary of movement (2017–18 Budget year)

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

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

Financial table - also availible from budget.gov.au

(a) Includes both current and prior Bill No. 4 and prior Act Nos. 2/4/6 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 3.7: Statement of asset movements (2017–18 Budget year)

Financial table - also availible from budget.gov.au

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) 2017–2018 and Bill (No. 4) 2017–2018, including Collection Development Acquisition Budgets (CDABs).

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2017–2018 and Bill (No. 3) 2017–2018 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

# Australian Research Council

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# Australian Research Council

## Section 1: Entity overview and resources

**1.1 Strategic direction statement**

The Australian Research Council (ARC) is a non-corporate Commonwealth entity established under the Australian Research Council Act 2001. The ARC is responsible for administering the National Competitive Grants Program (NCGP), assessing the quality, engagement and impact of research and providing advice on research matters.

Through the NCGP, the ARC supports excellent research and research training across all disciplines, awarding funding based on a competitive peer review process. The NCGP comprises two programs, Discovery and Linkage, which fund a range of complementary schemes that provide funding for basic and applied research, research training, research collaborations and infrastructure.

The ARC administers 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. The ARC is also responsible for developing and implementing an Engagement and Impact assessment, announced by the Australian Government in December 2015 as part of the National Science and Innovation Agenda (NISA).

For a full outline of ARC’s priorities see the Portfolio Budget Statements 2017–18.

**1.2 Entity resource statement**

The Entity Resource Statement details the resourcing for the ARC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the   
2017–18 Budget year, including variations through Appropriation Bill No. 3. The ARC has no variations through Bill No. 4*,* Special Appropriations and Special Accounts.

Table 1.1: ARC resource statement — Additional Estimates for 2017–18 as at Additional Estimates February 2018

Financial table - also availible from budget.gov.au

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

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

(a) Appropriation Act (No. 1) 2017–18 and Appropriation Bill (No. 3) 2017–18.

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

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

(d) Appropriation Act (No. 2) 2017–18.

(e) Excludes administered annual appropriations of $2.408m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(f) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Moneys accounts (SOETM). For further information on special accounts see Table 3.1.

(g) ARC Research Endowment Account - s80 PGPA Act [s62 *Australian Research Council Act 2001*].

(h) Administered appropriations drawn from special appropriations *Australian Research Council Act 2001* and credited to special account.

**1.3 Entity Measures**

Table 1.2 summarises new Government measures taken since the 2017–18 Budget.

Table 1.2: Entity 2017–18 measures since Budget

No measures announced since the 2017–18 Budget therefore Table 1.2 is not presented.

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

The following table details the changes to the resourcing for the ARC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2017–18 Budget in Appropriation Bill No. 3. The ARC has no new measures or other variations in Bill 4.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

Financial table - also availible from budget.gov.au

(a) Movement of administered funds between years. Please refer to Table 2.1.1 for further details.

**1.5 Breakdown of additional estimates by appropriation bill**

The following table details the Additional Estimates sought for the ARC through Appropriation Bill No. 3. The ARC has no additional estimates through Appropriation Bill No. 4.

Table 1.4: Appropriation Bill (No. 3) 2017–18

Financial table - also availible from budget.gov.au

(a) 2016–17 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year on the resourcing of an entity through the annual Appropriation Bills.

## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Growth in the knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice. |

#### Linked programs

Linked programs contributing to Outcome 1 are outlined in the Portfolio Budget Statements 2017–18.

#### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Financial table - also availible from budget.gov.au

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

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

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

(c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

#### Performance criteria for Outcome 1

There are no changes to performance criteria for Outcome 1 resulting from decisions made since the 2017–18 Budget. For a full outline of all performance criteria associated with Outcome 1 see the Portfolio Budget Statements 2017–18.

## Section 3: Budgeted financial statements

**3.1 Special account flows**

There are no changes to the Special Account resulting from decisions made since the 2017–18 Budget.

Table 3.1: Estimates of special account flows and balances

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

(A) = Administered

(D) = Departmental

**3.2 Budgeted financial statements**

### 3.2.1 Analysis of budgeted financial statements

Section 3 presents budgeted financial statements which have been updated to reflect changes resulting from the new measures and variations as outlined in Table 1.3.

The major change for the ARC since the Portfolio Budget Statements 2017–18 is a movement of administered funds between financial years for program 1.3 - Excellence in Research for Australia.

### 3.2.2 Budgeted financial statements

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

Financial table - also availible from budget.gov.au

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 3.6 Departmental Capital Budget Statement.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity — summary of movement (2017–18 Budget year)

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

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

Table 3.7: Statement of asset movements (2017–18 Budget year)

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2017–18, including CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1)  
2017–18 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

(a) Under the *Australian Research Council Act 2001*, grant recipients are required to return unspent grant money to the ARC unless otherwise approved. ARC then returns the funding relating to prior financial years back to the OPA.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

# Tertiary Education Quality and Standards Agency

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# Tertiary Education Quality and Standards Agency

## Section 1: Entity overview and resources

**1.1 Strategic direction statement**

The Tertiary Education Quality and Standards Agency (TEQSA) is Australia’s national higher education quality assurance and regulatory agency established under the *Tertiary Education Quality and Standards Agency Act 2011* (the Act). TEQSA commenced regulatory operations on 29 January 2012.

The Act confers powers and function on TEQSA, among other things, to:

* register regulated entities as registered higher education providers and accredit courses of study
* conduct compliance assessment and quality assessments
* conduct accreditation assessments of courses developed by providers without self-accrediting authority
* provide advice and make recommendations to the Minister on matters relating to the quality or regulation of higher education providers
* collect, analyse, interpret and disseminate information relating to quality assurance practice and quality improvement in higher education
* co-operate with similar agencies in other countries.

TEQSA also has responsibility, as an ESOS agency under the *Education Services for Overseas Students Act 2000*, for English Language Intensive Courses for Overseas Students (ELICOS) providers if they have an entry arrangement with a registered higher education provider, and for Foundation Program providers. A full outline of the TEQSA’s strategic direction can be found in the Portfolio Budget Statements 2017–18.

During 2017 TEQSA continued to experience higher than anticipated regulatory workload, which has seen a tripling in the number of applications from prospective providers over three years. To address the increased workload, the Government is providing additional funding of $1.9 million in 2017–18 to enable TEQSA to meet the objectives of the Government’s recent strengthened legislation to protect the integrity of the higher education sector.

**1.2 Entity resource statement**

The Entity Resource Statement details the resourcing for the TEQSA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the   
2017–18 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Table 1.1: TEQSA resource statement — Additional Estimates for 2017–18 as at Additional Estimates February 2018

Financial table - also availible from budget.gov.au

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

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

(a) Appropriation Act (No. 1) 2017–2018 and Appropriation Bill (No. 3) 2017–2018

(b) Excludes $0.015m subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013.

(c) Estimated retained revenue receipts under section 74 of the PGPA Act.

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

(e) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Moneys accounts (SOETM). For further information on special accounts see Table 3.1

**1.3 Entity Measures**

Table 1.2 summarises new Government measures taken since the 2017–18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2017–18 measures since Budget

Financial table - also availible from budget.gov.au

Prepared on a Government Financial Statistics (fiscal) basis

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

The following table details the changes to the resourcing for the TEQSA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2017–18 Budget in Appropriation Bills Nos. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

Financial table - also availible from budget.gov.au

**1.5 Breakdown of additional estimates by appropriation bill**

The following tables detail the Additional Estimates sought for the TEQSA through Appropriation Bills Nos. 3.

Table 1.4: Appropriation Bill (No. 3) 2017–18

Financial table - also availible from budget.gov.au

Notes:

2016–17 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

No departmental appropriation is provided in Appropriation Bill No. 3 for an agency where the total funding change across outcomes for departmental programs is negative. (if the amount in the 'Reduced Estimates' column is greater than the amount in the 'Additional Estimates' column, a footnote is required to explain).

## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance. |

#### Linked programs

Linked programs contributing to Outcome 1 are outlined in the Portfolio Budget Statements 2017–18.

#### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

Financial table - also availible from budget.gov.au

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

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

#### Performance criteria for Outcome 1

This section details changes to performance criteria for Outcome 1 resulting from decisions made since the 2017–18 Budget. For a full outline of all performance criteria associated with Outcome 1 see the Portfolio Budget Statements 2017–18. This section also includes further detail on the program expenses associated with Outcome 1.

##### Program 1.1: Regulation and Quality Assurance

###### Performance information 1.1 Regulation and Quality Assurance

There has been no change to the performance criteria for Outcome 1 since the Portfolio Budget Statements 2017–18.

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

**3.1 Special account flows**

### Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

TEQSA does not have a Special Account.

**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 outline in Table 1.3.

### 3.2.2 Budgeted financial statements

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

Financial table - also availible from budget.gov.au

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

Note: Impact of net cash appropriation arrangements

Financial table - also availible from budget.gov.au

(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 3.6 Departmental Capital Budget Statement.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities

Table 3.4: Departmental statement of changes in equity — summary of movement (2017–18 Budget year)

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

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

Financial table - also availible from budget.gov.au

(a) Includes both current and prior Bill No. 4 and prior Act No. 2/4/6 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 Bill No. 3 and prior year Act No. 1/3/5 appropriations (excluding amounts from the DCB);

- donations and contributions;

- gifts;

- internally developed assets;

- s74 Retained Revenue Receipts;

- proceeds from the sale of assets.

Table 3.7: Statement of asset movements (2017–18 Budget year)

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

(a) Net Proceeds may be returned to the OPA.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

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

Table not required.

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

Financial table - also availible from budget.gov.au

Prepared on Australian Accounting Standards basis.

Portfolio glossary and acronyms

## Portfolio glossary

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

## Portfolio acronyms

|  |  |
| --- | --- |
| AIATSIS | Australian Institute of Aboriginal and Torres Strait Islander Studies |
| AM | Member of the Order of Australia |
| AMSI | Australian Mathematical Sciences Institute |
| AO | Officer of the Order of Australia |
| ANU | Australian National University |
| ARC | Australian Research Council |
| CDAB | Collection Development Acquisition Budget |
| CGS | Commonwealth Grant Scheme |
| COPE | Commonwealth own-purpose expense |
| CRF | Consolidated Revenue Fund |
| DCB | Departmental Capital Budget |
| EIF | Education Investment Fund |
| ELICOS | English Language Intensive Courses for Overseas Students |
| ELLA | Early Learning Languages Australia |
| ERA | Excellence in Research in Australia |
| ESOS | Education Services for Overseas Students |
| FDC | Family Day Care |
| GST | Goods and Services Tax |
| HECS-HELP | Higher Education Contribution Scheme -Higher Education Loan Program |
| HELP | Higher Education Loan Program |
| IHC | In Home Care |
| JETCCFA | Jobs Education and Training, Child Care Fee Assistance |
| MYEFO | Mid-Year Economic and Fiscal Outlook |
| NCGP | National Competitive Grants Program |
| NISA | National Science and Innovation Agenda |
| OPA | Official Public Account |
| OS-HELP | Overseas - Higher Education Loan Program |
| OTM | Other Trust Monies |
| PAES | Portfolio Additional Estimates Statements |
| PBS | Portfolio Budget Statements |
| PGPA Act | Public Governance, Performance and Accountability Act 2013 |
| SA-HELP | Loan scheme that assist eligible students to pay for all or part of their student services and amenities fee |
| SFSS | Student Financial Supplement Scheme |
| SOETM | Services for Other Entities and Trust Moneys |
| SOG | Services for other Government and Non-agency Bodies |
| SRS | Schooling Resource Standard |
| STEM | science, technology, engineering and mathematics |
| TEMAG | Teacher Education Ministerial Advisory Group |
| TEQSA | Tertiary Education Quality and Standards Authority |
| VET | Vocational Education and Training |
| VET FEE-HELP | Loan scheme for eligible students to pay for all or part of their tuition fees for a VET qualification (diploma level and above) at an approved VET provider |