

# Portfolio Additional Estimates Statements 2014–15

Education and Training Portfolio

Explanations of Additional Estimates 2014–15

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**THE HON CHRISTOPHER PYNE MP  
MINISTER FOR EDUCATION AND TRAINING  
LEADER OF THE HOUSE  
MEMBER FOR STURT**

Senator the Hon Stephen Parry  
President of the Senate  
The Hon Bronwyn Bishop MP  
Speaker of the House of Representatives  
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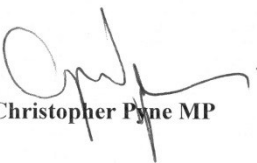
Dear Mr President and Madam Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2014–15 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



**Christopher Pyne MP**

**Abbreviations and conventions**

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
n/a	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nfp	not for publication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.

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Should you have any enquiries regarding this publication please contact Susan Monkley, Chief Finance Officer in the Department of Education and Training on 13 33 97.

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**USER GUIDE  
TO THE  
PORTFOLIO ADDITIONAL  
ESTIMATES STATEMENTS**



## USER GUIDE

The purpose of the 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 include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programmes supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) 2014–15. 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) 2014–15 is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

# Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

## **User Guide**

Provides a brief introduction explaining the purpose of the PAES.

## **Portfolio Overview**

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

## **Entity Additional Estimates Statements**

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

### **Section 1: Entity Overview and Resources**

This section details the total resources available to an entity, the impact of any measures since Budget, and impact on 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.



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# **PORTFOLIO OVERVIEW**



## **PORTFOLIO OVERVIEW**

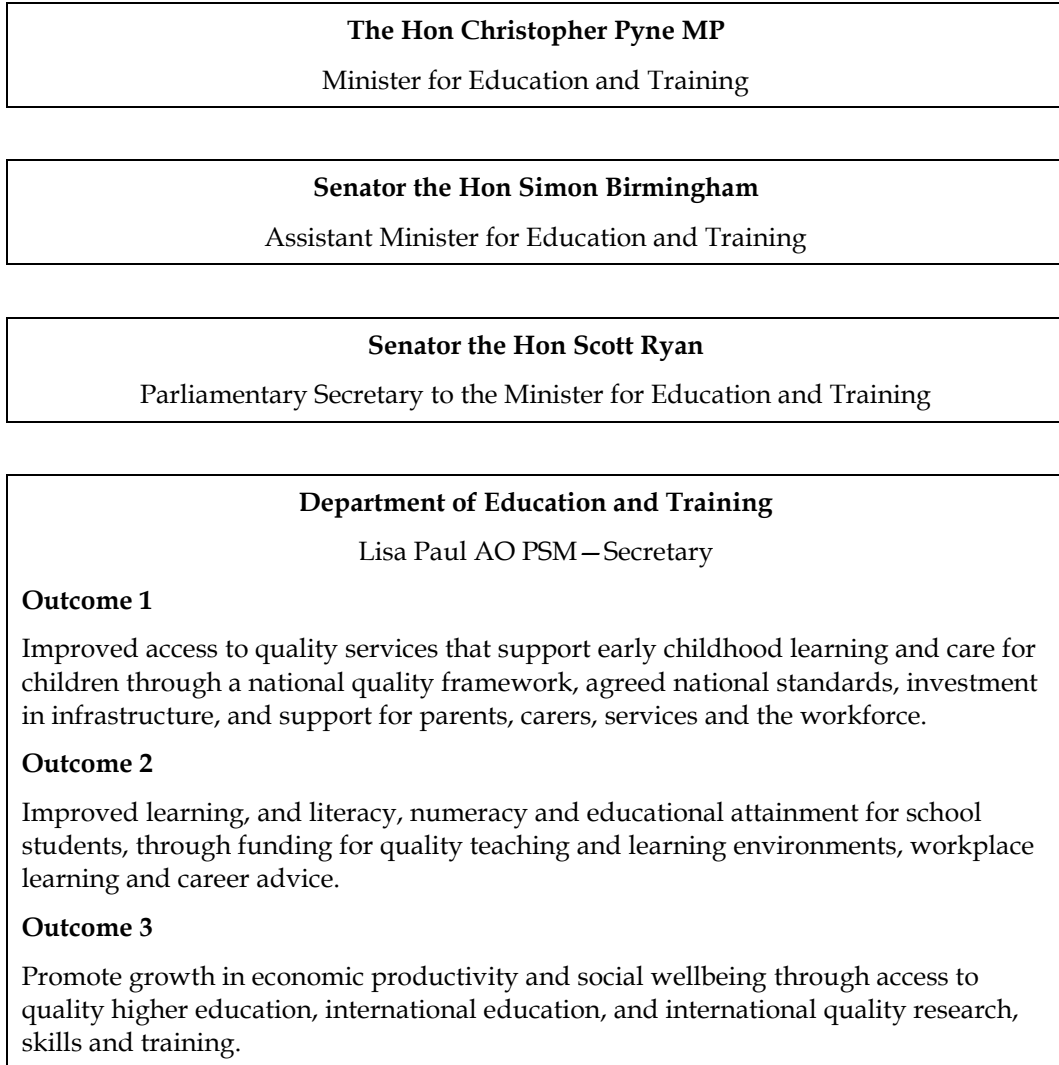
The Portfolio Additional Estimates Statements provide information about the Education and Training portfolio. Through its portfolio agencies, the Australian Government takes a national leadership role in education – preschool, school, tertiary and international – and research, skills and training. The 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.

Note that as a result of the 23 December 2014 Administrative Arrangements Order, responsibility for skills and training has transferred to the Education and Training portfolio, including the Australian Skills Quality Authority. Responsibility for child care and early childhood development has transferred to the Department of Social Services.

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 27).

**Figure 1: Education and Training Portfolio Structure and Outcomes**



Note: The Department of Education and Training Outcome Statements will be reviewed prior to the Portfolio Budget Statements 2015–16 once the 23 December 2014 Machinery of Government changes are finalised.

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

<p><b>Australian Curriculum, Assessment and Reporting Authority</b></p> <p>Robert Randall – Chief Executive Officer</p> <p><b>Outcome:</b> Improved quality and consistency of school education in Australia through national curriculum, national assessment, data collection and performance reporting system.</p>	<p><b>Australian Institute of Aboriginal and Torres Strait Islander Studies</b></p> <p>Russell Taylor – Principal (Chief Executive Officer)</p> <p><b>Outcome:</b> Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audiovisual collections.</p>
<p><b>Australian Institute for Teaching and School Leadership</b></p> <p>Margery Evans – Chief Executive Officer</p> <p><b>Outcome:</b> Enhance the quality of teaching and leadership through developing standards, recognising teacher excellence, providing professional development opportunities, and supporting the teacher profession.</p>	<p><b>Australian Research Council</b></p> <p>Professor Aidan Byrne – Chief Executive Officer</p> <p><b>Outcome:</b> Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.</p>
<p><b>Australian Skills Quality Authority</b></p> <p>Chris Robinson – Chief Commissioner and Chief Executive Officer</p> <p><b>Outcome:</b> 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><b>Tertiary Education Quality and Standards Agency</b></p> <p>Professor Nicholas Saunders AO – Chief Executive Officer</p> <p><b>Outcome:</b> Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance.</p>

## Portfolio Resources

Table 1 shows for those entities reporting in the PAES the additional resources provided to the portfolio in the 2014–15 budget year, by entity.

**Table 1: Additional Portfolio Resources 2014–15**

	Appropriation			Receipts	Total
	Bill No. 3 \$m	Bill No. 4 \$m	Special \$m	\$m	\$m
<b>Department of Education and Training</b>					
Administered appropriations	14.8	-	-	-	14.8
Departmental appropriations	-	0.3	-	-	0.3
<b>Total:</b>					<b>15.1</b>
<b>Australian Skills Quality Authority</b>					
Administered appropriations	-	-	-	-	-
Departmental appropriations	5.1	0.8	-	-	5.9
<b>Total:</b>					<b>5.9</b>
<b>Additional resources available within portfolio:</b>					<b>21.0</b>



# ENTITY ADDITIONAL ESTIMATES STATEMENTS

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# DEPARTMENT OF EDUCATION AND TRAINING

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## **DEPARTMENT OF EDUCATION AND TRAINING**

### **Section 1: Entity Overview and Resources**

#### **1.1 STRATEGIC DIRECTION**

The Department's responsibilities have changed as a result of the Administrative Arrangements Order (AAO) that took effect on 23 December 2014. The responsibility for skills and training transferred from the former Department of Industry to the Department of Education and Training. Skills and training objectives and programmes are reported under Outcome 3. Responsibility for child care and early childhood development transferred from the former Department of Education to the Department of Social Services. The transfer of function encompasses programme 1.1 (except for the Australian Early Development Census), programme 1.2, programme 1.3 and programme 1.4 (except for preschool education elements). These programmes were published under Outcome 1 in the former Education Portfolio Budget Statements 2014–15.

The department is committed to the development of:

- a world class 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
- a world class higher education system that supports economic and social growth through participation and engagement in quality teaching, learning and research
- an efficient and effective skills and training system, which is industry led and outcome-driven.

At the time of publication, a preliminary transfer of Administered Programme Estimates to give effect to the AAO has been actioned between the Department of Education and Training and the Department of Social Services. For that reason both portfolios will report programme estimates for a number of child care programmes, reflecting the part year financial impact of the transfer on each department.

A preliminary transfer of Administered Programme Estimates to give effect to the AAO has been actioned between the Department of Education and Training and the Department of Industry and Science. For that reason both portfolios will report programme estimates for training and skills programmes, reflecting the part year financial impact of the transfer on each department.

When referring to the financial information for transferring programmes, it is recommended that they are read in conjunction with the Social Services or the Industry and Science Portfolio Additional Estimates Statements (PAES) as applicable.

The final transfer of programme estimates will occur later in 2014–15, and be represented in the Portfolio Budget Statements 2015–16.

For programmes transferring as a result of the AAO, any changes to performance information for 2014–15 is reported in the receiving portfolio's PAES.

The PAES provide detail regarding new measures affecting the portfolio and confirm those decisions previously published in the Mid-Year Economic and Fiscal Outlook (MYEFO) 2014–15.

Some of the major measures impacting the Department of Education and Training as a result of Additional Estimates include:

- **National Partnership Agreement on Universal Access to Early Childhood Education Extension**—(\$406.0 million over two years from 2014–15) to provide certainty to parents and preschools, this funding will give a further cohort of preschool children the opportunity to participate in early childhood education and care through accredited preschool programmes.
- **Science, Technology, Engineering and Mathematics**—(\$12.0 million over four years from 2014–15) to restore a focus on science, technology, engineering and mathematics subjects in schools.
- **Students First—Special Assistance Schools**—(\$8.2 million over four years from 2014–15) to a number of independent special schools and special assistance schools to assist with their transition to the schooling resource standard, consistent with other schools under the *Australian Education Act 2013*.
- **Higher Education Reform**—(\$3.3 billion over four years from 2014–15) the Government has accepted amendments to its originally proposed 2014 Higher Education Reform Package, which are now included in a new bill, the Higher Education and Research Reform Bill 2014. Under the amended package, the interest rate for Higher Education Contribution Scheme (HECS) debt repayments will remain at the Consumer Price Index, a pause on all indexation of HECS will be introduced for primary carers of children under five years whose income is under the minimum threshold, and a new Structural Adjustment Fund to assist universities, particularly those in regional areas, to transition to the new deregulated environment will be established. The amended package is expected to result in revised net savings of \$642 million over four years from 2014–15.

## 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 2014–15 Budget year, including variations through Appropriation Bills (Nos. 3 and 4), Special Appropriations and Special Accounts.

**Table 1.1: Department of Education and Training Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015**

	Total available appropriation	Estimate as at Budget +	Proposed Additional Estimate =	Total estimate at Additional Estimates
	2013–14 \$'000	2014–15 \$'000	2014–15 \$'000	2014–15 \$'000
<b>Ordinary annual services <sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	26,483	-	-	-
Departmental appropriation <sup>3</sup>	227,527	291,896	(9,236)	282,660
s75 Transfer of funds from Industry <sup>4</sup>	-	-	-	22,473
s75 Transfer of funds to DSS <sup>5</sup>	-	-	-	(13,352)
s74 Retained Revenue Receipts <sup>6</sup>	13,108	22,417	(370)	22,047
<b>Total</b>	<b>267,118</b>	<b>314,313</b>	<b>(9,606)</b>	<b>313,828</b>
<b>Administered expenses</b>				
Outcome 1	401,137	575,260	-	575,260
s75 Transfer of funds to DSS <sup>5</sup>	-	-	-	(167,189)
Outcome 2	307,719	218,688	(64,287)	154,401
Outcome 3	95,229	187,417	14,836	202,253
s75 Transfer of funds from Industry <sup>4</sup>	-	-	-	415,761
Payments to corporate entities <sup>7</sup>	5,360	-	-	-
<b>Total</b>	<b>809,445</b>	<b>981,365</b>	<b>(49,451)</b>	<b>1,180,486</b>
<b>Total ordinary annual services</b>	<b>A 1,076,563</b>	<b>1,295,678</b>	<b>(59,057)</b>	<b>1,494,314</b>
<b>Other services <sup>8</sup></b>				
<b>Administered expenses</b>				
<b>Specific payments to States, ACT, NT and local government</b>				
Outcome 2	41,092	100,431	(810)	99,621
<b>Total</b>	<b>41,092</b>	<b>100,431</b>	<b>(810)</b>	<b>99,621</b>
<b>Departmental non-operating</b>				
Equity injections	3,735	3,189	300	3,489
<b>Total</b>	<b>3,735</b>	<b>3,189</b>	<b>300</b>	<b>3,489</b>
<b>Total other services</b>	<b>B 44,827</b>	<b>103,620</b>	<b>(510)</b>	<b>103,110</b>
<b>Total available annual appropriations</b>	<b>1,121,390</b>	<b>1,399,298</b>	<b>(59,567)</b>	<b>1,597,424</b>
<b>Special appropriations</b>				
<b>Special appropriations limited by criteria/entitlement</b>				
<i>A New Tax System</i>				
(Family Assistance) Act 1999	4,248,003	6,218,543	(2,857,575)	3,360,968
Schools Assistance Act 2008	2,401,002	-	-	-
Australian Education Act 2013	6,724,976	14,331,360	314,511	14,645,871
Early Years Quality Fund				
Special Account Act 2013	135,000	165,000	(165,000)	-
Higher Education Support Act 2003	11,817,312	15,950,582	1,273,050	17,223,632
Trade Support Loan Act 2014	-	-	143,996	143,996
<b>Total special appropriations</b>	<b>C 25,326,293</b>	<b>36,665,485</b>	<b>(1,291,018)</b>	<b>35,374,467</b>
<b>Total appropriations excluding Special Accounts</b>	<b>26,447,683</b>	<b>38,064,783</b>	<b>(1,350,585)</b>	<b>36,971,891</b>

**Table 1.1: Department of Education and Training Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015 (continued)**

	<i>Total available appropriation</i>	Estimate as at Budget +	Proposed Additional Estimate =	Total estimate at Additional Estimates
	<i>2013–14</i>	2014–15	2014–15	2014–15
	\$'000	\$'000	\$'000	\$'000
<b>Special Accounts</b>				
Opening balance <sup>9</sup>	141,098	15,512	-	15,512
Appropriation Receipts	234,207	165,000	-	165,000
s75 Transfer of funds to DSS <sup>5</sup>	-	-	(165,000)	(165,000)
Non-appropriation receipts to Special Accounts	6,518	246,545	482	247,027
<b>Total Special Account</b>	<b>D 381,823</b>	<b>427,057</b>	<b>(164,518)</b>	<b>262,539</b>
<b>Total resourcing</b>				
(A+B+C+D)	26,829,506	38,491,840	(1,515,103)	37,234,430
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations	169,560	183,870	27	183,897
<b>Total net resourcing for Department of Education and Training</b>	<b>26,659,946</b>	<b>38,307,970</b>	<b>(1,515,130)</b>	<b>37,050,533</b>

Notes:

- The Department of Education and Training has received \$438.234m under an interim section 75 determination from the Department of Industry and Science.
- The Department of Education and Training has transferred \$180.541m under an interim section 75 determination to the Department of Social Services.
- All figures are GST exclusive.
- 1 *Appropriation Act (No. 1) 2014–2015* and Appropriation Bill (No. 3) 2014–2015.
- 2 Estimated adjusted balance carried from previous year for annual appropriations.
- 3 Includes an amount of \$18.686m in 2014–15 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'.
- 4 Department of Industry and Science - Administrative Arrangements Order dated 23 December 2014.
- 5 Department of Social Services - Administrative Arrangements Order dated 23 December 2014.
- 6 Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.
- 7 'Corporate Entities' are Corporate Commonwealth Entities and Commonwealth Companies as defined under the PGPA Act 2013. The Department of Prime Minister and Cabinet made payments to the Australian Institute of Aboriginal and Torres Strait Islander Studies on behalf of the Department of Education.
- 8 *Appropriation Act (No. 2) 2014–2015* and Appropriation Bill (No. 4) 2014–2015.
- 9 Estimated opening balance for Special Accounts (less 'Special Public Money' held in a Services for Other Entities and Trust Moneys Special Accounts (SOETM)). For further information on Special Accounts see Table 3.1.1.

**Table 1.1: Department of Education and Training Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015 (continued)**

**Third Party Payments from and on behalf of other entities**

	Estimate at Budget	Estimate at Additional Estimates
	2014–15 \$'000	2014–15 \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 Retained Revenue Receipts section above)	22,417	22,047
Payments made by other entities on behalf of Department of Education and Training	6,335,792	1,016,727
Payments made to corporate entities within the Portfolio		
Australian Institute for Teaching and School Leadership		
Annual Appropriation Bill 1 - Outcome 2	5,500	5,500
Australian Curriculum, Assessment and Reporting Authority		
Annual Appropriation Bill 1 - Outcome 2	13,397	13,397

Note: All figures are GST exclusive.



### 1.3 ENTITY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the Portfolio Budget Statements 2014–15. The table is split into revenue, expense and capital measures, with the affected programme identified.

**Table 1.2: Entity 2014–15 Measures since Budget**

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Revenue measures</b>					
Higher Education Reforms - amendments	3.1, 3.3,				
Administered revenues	3.4	12,481	(116,528)	(159,286)	(217,722)
Departmental revenues		-	-	-	-
<b>Total</b>		<b>12,481</b>	<b>(116,528)</b>	<b>(159,286)</b>	<b>(217,722)</b>
<b>Total revenue measures</b>					
Administered		12,481	(116,528)	(159,286)	(217,722)
Departmental		-	-	-	-
<b>Total</b>		<b>12,481</b>	<b>(116,528)</b>	<b>(159,286)</b>	<b>(217,722)</b>
<b>Expense measures</b>					
Smaller Government - Education Portfolio	All				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
National Partnership Agreement on Universal Access to Early Childhood Education - extension	1.4				
Administered expenses		-	1,500	-	-
Departmental expenses		-	-	-	-
<b>Total</b>		<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
Travelling Show Children - contribution for schooling	2.1				
Administered expenses		100	100	-	-
Departmental expenses		-	-	-	-
<b>Total</b>		<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>
Introduction of Temporary Protection Visas and Safe Haven Enterprise Visas <sup>1</sup>	2.1,2.2				
Administered expenses		-	1,010	2,509	4,387
Departmental expenses		-	-	-	-
<b>Total</b>		<b>-</b>	<b>1,010</b>	<b>2,509</b>	<b>4,387</b>
Students First - Special Assistance Schools - additional funding	2.2				
Administered expenses		1,221	2,385	2,274	2,271
Departmental expenses		-	-	-	-
<b>Total</b>		<b>1,221</b>	<b>2,385</b>	<b>2,274</b>	<b>2,271</b>
Science, technology, engineering and mathematics - restoring the focus in schools	2.3				
Administered expenses		1,000	3,850	3,950	3,200
Departmental expenses		-	-	-	-
<b>Total</b>		<b>1,000</b>	<b>3,850</b>	<b>3,950</b>	<b>3,200</b>

Entity Additional Estimates Statements – Department of Education and Training

**Table 1.2: Entity 2014–15 Measures since Budget (continued)**

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
National Trade Cadetships - reduced funding	2.3				
Administered expenses		(7,480)	(11,702)	(12,247)	(12,247)
Departmental expenses		-	-	-	-
<b>Total</b>		<b>(7,480)</b>	<b>(11,702)</b>	<b>(12,247)</b>	<b>(12,247)</b>
Dorothea Mackellar Poetry Awards - contribution	2.3				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NAPLAN Online - establishment	2.3				
Administered expenses		(923)	(1,968)	2,892	-
Departmental expenses		-	-	-	-
<b>Total</b>		<b>(923)</b>	<b>(1,968)</b>	<b>2,892</b>	<b>-</b>
Australian Curriculum, Assessment and Reporting Authority - reduced funding	2.3				
Administered expenses		-	-	-	(400)
Departmental expenses		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(400)</b>
National School Chaplaincy Programme - National Partnership Agreement	2.3				
Administered expenses		(58,822)	(58,822)	(58,822)	(58,822)
Departmental expenses		(266)	(2,365)	(2,277)	(2,167)
<b>Total</b>		<b>(59,088)</b>	<b>(61,187)</b>	<b>(61,099)</b>	<b>(60,989)</b>
Duke of Edinburgh's International Award - contribution	2.7				
Administered expenses		1,400	-	-	-
Departmental expenses		-	-	-	-
<b>Total</b>		<b>1,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
Australian Youth Forum - cessation	2.7				
Administered expenses		(904)	(1,073)	(1,073)	(1,073)
Departmental expenses		(128)	(317)	(317)	(319)
<b>Total</b>		<b>(1,032)</b>	<b>(1,390)</b>	<b>(1,390)</b>	<b>(1,392)</b>
Higher Education Reforms - amendments	3.1, 3.3,				
Administered expenses	3.4	425,766	591,040	754,462	913,831
Departmental expenses		-	-	-	-
<b>Total</b>		<b>425,766</b>	<b>591,040</b>	<b>754,462</b>	<b>913,831</b>
Higher Education - Structural Adjustment Fund - establishment	3.3, 3.5				
Administered expenses		-	26,750	42,250	31,000
Departmental expenses		-	-	-	-
<b>Total</b>		<b>-</b>	<b>26,750</b>	<b>42,250</b>	<b>31,000</b>
Australian Apprenticeships Management System - information technology <sup>2</sup>	3.8				
Administered expenses		nfp	nfp	nfp	nfp
Departmental expenses		nfp	nfp	nfp	nfp
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>

Entity Additional Estimates Statements – Department of Education and Training

**Table 1.2: Entity 2014–15 Measures since Budget (continued)**

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Industry Skills Fund - Training for Employment Scholarships and Youth Employment Pathways - establishment	3.8				
Administered expenses		4,422	32,816	2,580	-
Departmental expenses		1,400	1,623	557	-
<b>Total</b>		<b>5,822</b>	<b>34,439</b>	<b>3,137</b>	<b>-</b>
Australian Apprenticeships Support Services - continuation	3.8				
Administered expenses		-	(10,707)	(10,407)	(10,007)
Departmental expenses		801	-	-	-
<b>Total</b>		<b>801</b>	<b>(10,707)</b>	<b>(10,407)</b>	<b>(10,007)</b>
Smaller Government - Australian Workforce Productivity Agency - Abolition	3.8				
Administered expenses		-	-	-	-
Departmental expenses		(930)	(923)	(894)	(858)
<b>Total</b>		<b>(930)</b>	<b>(923)</b>	<b>(894)</b>	<b>(858)</b>
Support for Adult Australian Apprenticeships - payments to apprentices - cessation	3.8				
Administered expenses		-	(8,327)	(28,753)	(29,041)
Departmental expenses		-	-	-	-
<b>Total</b>		<b>-</b>	<b>(8,327)</b>	<b>(28,753)</b>	<b>(29,041)</b>
Skills for Education and Employment - reduction	3.8				
Administered expenses		(14,942)	(13,463)	(10,205)	(5,170)
Departmental expenses		-	-	-	-
<b>Total</b>		<b>(14,942)</b>	<b>(13,463)</b>	<b>(10,205)</b>	<b>(5,170)</b>
Holden and Toyota - act of grace payments *	3.8				
Administered expenses		*	*	*	*
Departmental expenses		*	*	*	*
<b>Total</b>		<b>*</b>	<b>*</b>	<b>*</b>	<b>*</b>
National Training System Commonwealth Own Purpose Expenditure - reduction	3.8				
Administered expenses		(20,326)	(20,184)	(14,417)	(13,819)
Departmental expenses		-	-	-	-
<b>Total</b>		<b>(20,326)</b>	<b>(20,184)</b>	<b>(14,417)</b>	<b>(13,819)</b>
Administered Programme Indexation Pause <sup>3</sup>					
Administered expenses	2.3, 2.7, 3.3, 3.7	(653)	(1,200)	(1,834)	(1,898)
Departmental expenses		-	-	-	-
<b>Total</b>		<b>(653)</b>	<b>(1,200)</b>	<b>(1,834)</b>	<b>(1,898)</b>
Communications and Public Affairs Functions - targeted savings <sup>3</sup>					
Administered expenses	2.3, 3.6	(60)	(118)	(118)	(118)
Departmental expenses	All	(120)	(239)	(238)	(240)
<b>Total</b>		<b>(180)</b>	<b>(357)</b>	<b>(356)</b>	<b>(358)</b>

**Table 1.2: Entity 2014–15 Measures since Budget (continued)**

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Total expense measures</b>					
Administered		329,799	531,887	673,041	822,094
Departmental		757	(2,221)	(3,169)	(3,584)
<b>Total</b>		<b>330,556</b>	<b>529,666</b>	<b>669,872</b>	<b>818,510</b>
<b>Capital measures</b>					
Australian Apprenticeships Management System - information technology <sup>2</sup>					
	3.8				
Administered capital		nfp	nfp	nfp	nfp
Departmental capital		nfp	nfp	nfp	nfp
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>
Industry Skills Fund - Training for Employment Scholarships and Youth Employment Pathways - establishment					
	3.8				
Administered capital		-	-	-	-
Departmental capital		300	50	20	-
<b>Total</b>		<b>300</b>	<b>50</b>	<b>20</b>	<b>-</b>
<b>Total capital measures</b>					
Administered		-	-	-	-
Departmental		300	50	20	-
<b>Total</b>		<b>300</b>	<b>50</b>	<b>20</b>	<b>-</b>

Prepared on a Government Financial Statistics (fiscal) basis

1 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.

2 nfp indicates the measure is not for publication due to its nature.

3 These measures were announced at Budget 2014–15 but not reported in Department's Portfolio Budget Statements.

\* The nature of the measure is such that a reliable estimate cannot be provided.

## 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 PBS 2014–15 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 2014–15 Budget**

	Programme impacted	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>All Outcomes</b>					
Decrease in estimates (administered)					
Smaller Government - Education Portfolio	All	-	-	-	-
Decrease in estimates (departmental)					
Communications and Public Affairs Functions - targeted savings <sup>1</sup>	All	(120)	(239)	(238)	(240)
<b>Net impact on estimates related to all Outcomes</b>		<b>(120)</b>	<b>(239)</b>	<b>(238)</b>	<b>(240)</b>
<b>Outcome 1</b>					
Increase in estimates (administered)					
National Partnership Agreement on Universal Access to Early Childhood Education - extension	1.4	-	1,500	-	-
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
<b>Outcome 2</b>					
Increase in estimates (administered)					
Travelling Show Children - contribution for schooling	2.1	100	100	-	-
Introduction of Temporary Protection Visas and Safe Haven Enterprise Visa <sup>2</sup>	2.1, 2.2	-	1,010	2,509	4,387
Students First - Special Assistance Schools - additional funding	2.2	1,221	2,385	2,274	2,271
Science, technology, engineering and mathematics - restoring the focus in schools	2.3	1,000	3,850	3,950	3,200
Dorothea Mackellar Poetry Awards - contribution	2.3	-	-	-	-
NAPLAN Online - establishment	2.3	-	-	2,892	-
Duke of Edinburgh's International Award - contribution	2.7	1,400	-	-	-
Decrease in estimates (administered)					
National Trade Cadetships - reduced funding	2.3	(7,480)	(11,702)	(12,247)	(12,247)
Australian Curriculum, Assessment and Reporting Authority - reduced funding	2.3	-	-	-	(400)
Communications and Public Affairs Functions - targeted savings <sup>1</sup>	2.3	(38)	(75)	(75)	(75)
National School Chaplaincy Programme - National Partnership Agreement	2.3	(58,822)	(58,822)	(58,822)	(58,822)
NAPLAN Online - establishment	2.3	(923)	(1,968)	-	-
Administered Programme Indexation Pause <sup>1</sup>	2.3, 2.7	(460)	(753)	(1,161)	(1,211)
Australian Youth Forum - cessation	2.7	(904)	(1,073)	(1,073)	(1,073)
<b>Net impact on estimates for Outcome 2 (administered)</b>		<b>(68,627)</b>	<b>(74,393)</b>	<b>(73,378)</b>	<b>(73,828)</b>

**Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2014–15 Budget (continued)**

	Programme impacted	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Decrease in estimates (departmental)					
National School Chaplaincy Programme - National Partnership Agreement	2.3	(266)	(2,365)	(2,277)	(2,167)
Australian Youth Forum - cessation	2.7	(128)	(317)	(317)	(319)
<b>Net impact on estimates for Outcome 2 (departmental)</b>		<b>(394)</b>	<b>(2,682)</b>	<b>(2,594)</b>	<b>(2,486)</b>
<b>Outcome 3</b>					
Increase in estimates (administered)					
Higher Education Reforms - amendments	3.1, 3.3, 3.4	425,766	591,040	754,462	913,831
Higher Education - Structural Adjustment Fund - establishment	3.3, 3.5	-	26,750	42,250	31,000
Australian Apprenticeships Management System - information technology <sup>3</sup>	3.8	nfp	nfp	nfp	nfp
Industry Skills Fund - Training for Employment Scholarships and Youth Employment Pathways - establishment	3.8	4,422	32,816	2,580	-
Decrease in estimates (administered)					
Administered Programme Indexation Pause <sup>1</sup>	3.3, 3.7	(193)	(447)	(673)	(687)
Communications and Public Affairs Functions - targeted savings <sup>1</sup>	3.6	(22)	(43)	(43)	(43)
Australian Apprenticeships Support Services - continuation	3.8	-	(10,707)	(10,407)	(10,007)
Support for Adult Australian Apprenticeships - payments to apprentices - cessation	3.8	-	(8,327)	(28,753)	(29,041)
Skills for Education and Employment - reduction	3.8	(14,942)	(13,463)	(10,205)	(5,170)
Holden and Toyota - act of grace payments <sup>*</sup>	3.8	*	*	*	*
National Training System Commonwealth Own Purpose Expenditure - reduction	3.8	(20,326)	(20,184)	(14,417)	(13,819)
<b>Net impact on estimates for Outcome 3 (administered)</b>		<b>394,705</b>	<b>597,435</b>	<b>734,794</b>	<b>886,064</b>
Increase in estimates (departmental)					
Industry Skills Fund - Training for Employment Scholarships and Youth Employment Pathways - establishment	3.8	1,400	1,623	557	-
Australian Apprenticeships Support Services - continuation	3.8	801	-	-	-
Decrease in estimates (departmental)					
Smaller Government - Australian Workplace Productivity Agency - Abolition	3.8	(930)	(923)	(894)	(858)
<b>Net impact on estimates for Outcome 3 (departmental)</b>		<b>1,271</b>	<b>700</b>	<b>(337)</b>	<b>(858)</b>

1 These measures were announced at Budget 2014–15 but not reported in Department's Portfolio Budget Statements.

2 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.

3 nfp indicates the measure is not for publication due to its nature.

\* The nature of the measure is such that a reliable estimate cannot be provided.

**Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations**

	Programme impacted	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Outcome 1</b>					
Increase in estimates (administered)					
Change in beneficiary composition or average rates	1.2, 1.3	366,674	691,204	838,951	1,001,536
Changes in price & wage indices	1.3	-	5,598	5,266	5,343
Changes/Restatement of Opening Balances	1.2	-	-	1	-
Movement of administered funds between years	1.1	72,129	-	-	-
Other changes in program specific parameters	1.2	11,916	18,001	18,661	22,522
Other	1.2	58,757	98,604	148,747	155,622
Decrease in estimates (administered)					
Change in beneficiary composition or average rates	0	(87,733)	(76,279)	(80,485)	(84,540)
Changes in price & wage indices	1.1, 1.2	-	(15,231)	(15,436)	(16,488)
Changes/Restatement of Opening Balances	1.2	-	-	-	(1)
Other changes in program specific parameters	1.3	(18,838)	(26,675)	(28,047)	(33,822)
Self balancing transfers between same year	1.2, 1.3	(3,136,123)	(7,448,678)	(8,185,167)	(8,972,398)
Section 75 transfers	All	(336,829)	(465,943)	(425,364)	(448,222)
Other	1.3	(25,790)	(66,249)	(116,101)	(120,663)
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>(3,095,837)</b>	<b>(7,285,648)</b>	<b>(7,838,974)</b>	<b>(8,491,111)</b>
Decrease in estimates (departmental)					
Changes in price & wage indices		-	(141)	(143)	(217)
Section 75 transfers		(13,352)	-	-	-
Self balancing transfers between same year		(4,704)	(4,769)	(5,014)	(5,088)
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>(18,056)</b>	<b>(4,910)</b>	<b>(5,157)</b>	<b>(5,305)</b>
<b>Outcome 2</b>					
Increase in estimates (administered)					
Other changes in program specific parameters	2.1, 2.2	328,388	232,629	231,310	231,655
Self balancing transfers between same year	2.4	-	1,005	-	-
Decrease in estimates (administered)					
Changes in price & wage indices	2.2, 2.3	-	(12)	(420)	4,922
Other changes in program specific parameters	2.1,2.2	(15,199)	(28,024)	(45,335)	(56,990)
Self balancing transfers between same year	2.4	(810)	-	-	-
Other	2.1, 2.2	-	(1,010)	(2,509)	(4,387)
<b>Net impact on estimates for Outcome 2 (administered)</b>		<b>312,379</b>	<b>204,588</b>	<b>183,046</b>	<b>175,200</b>

**Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations (continued)**

	Programme impacted	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
Increase in estimates (departmental)					
Other		-	4,803	-	-
Decrease in estimates (departmental)					
Changes in price & wage indices		-	(201)	(205)	(310)
Self balancing transfers between same year		(6,739)	(6,968)	(7,342)	(7,440)
<b>Net impact on estimates for Outcome 2 (departmental)</b>		<b>(6,739)</b>	<b>(2,366)</b>	<b>(7,547)</b>	<b>(7,750)</b>
<b>Outcome 3</b>					
Increase in estimates (administered)					
Change in beneficiary composition or average rates	3.3, 3.4	323,527	448,344	633,844	793,408
Changes in price & wage indices	3.7				
Other changes in program specific parameters	3.1, 3.3, 3.4	404,128	583,910	484,743	582,773
Self balancing transfers between same year	3.8	4,424	32,817	2,583	1
Other	3.3, 3.4, 3.7	15,169	114	197	456
Section 75 transfers	3.8	474,707	1,489,435	1,519,014	1,542,431
Decrease in estimates (administered)					
Changes in price & wage indices	3.1,3.3,3.4, 3.5,3.6,3.7	-	(9,455)	(14,743)	(10,922)
Change in beneficiary composition or average rates		(83,027)	(115,504)	(200,597)	(300,905)
Other changes in program specific parameters	3.2	(18,658)	(19,776)	(20,955)	(22,189)
Self balancing transfers between same year	3.2, 3.3, 3.7,3.8	(1,189,113)	(122,096)	(145,639)	(154,274)
Other		-	-	(5,495)	(9)
<b>Net impact on estimates for Outcome 3 (administered)</b>		<b>(68,843)</b>	<b>2,287,789</b>	<b>2,252,952</b>	<b>2,430,770</b>
Increase in estimates (departmental)					
Section 75 transfers		22,473	-	-	-
Self balancing transfers between same year		1,271	700	-	-
Decrease in estimates (departmental)					
Self balancing transfers between same year		-	-	(337)	-
Changes in price & wage indices		-	(131)	(129)	(193)
<b>Net impact on estimates for Outcome 3 (departmental)</b>		<b>23,744</b>	<b>569</b>	<b>(466)</b>	<b>(193)</b>



## 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) 2014–15**

	2013–14 Available <sup>1</sup> \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates <sup>2</sup> \$'000
<b>ADMINISTERED ITEMS</b>					
<b>Outcome 1<sup>3</sup></b>					
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	401,137	575,260	575,260	-	-
<b>Outcome 2</b>					
Improved learning, and literacy, numeracy and educational attainment for school students, through funding for quality teaching and learning environments, workplace learning and career advice	307,719	218,688	154,401	-	64,287
<b>Outcome 3<sup>4</sup></b>					
Promote growth in economic productivity and social wellbeing through access to quality higher education, international education and international quality research, skills and training	95,229	187,417	202,253	14,836	-
<b>Total</b>	<b>804,085</b>	<b>981,365</b>	<b>931,914</b>	<b>14,836</b>	<b>64,287</b>

**Table 1.5: Appropriation Bill (No. 3) 2014–15 (continued)**

	2013–14 Available <sup>1</sup> \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates <sup>2</sup> \$'000
<b>DEPARTMENTAL PROGRAMMES</b>					
<b>Outcome 1</b>					
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	42,825	99,374	96,084	-	3,290
<b>Outcome 2</b>					
Improved learning, and literacy, numeracy and educational attainment for school students, through funding for quality teaching and learning environments, workplace learning and career advice	142,200	121,806	114,621	-	7,185
<b>Outcome 3</b>					
Promote growth in economic productivity and social wellbeing through access to quality higher education, international education and international quality research, skills and training	42,502	70,716	71,955	1,239	-
<b>Total</b>	<b>227,527</b>	<b>291,896</b>	<b>282,660</b>	<b>1,239</b>	<b>10,475</b>
<b>Total administered and departmental</b>	<b>1,031,612</b>	<b>1,273,261</b>	<b>1,214,574</b>	<b>16,075</b>	<b>74,762</b>

1 2013–14 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

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

3 Outcome 1 2014–15 Revised Estimates (reduction) account for changes as a result of the transfer of estimates for the early childhood learning and child care functions to the Social Services Portfolio.

4 Outcome 3 2014–15 Revised Estimates (increase) also includes changes relating to skills and training functions due to the transfer of responsibility to the Education and Training Portfolio.

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**Table 1.6: Appropriation Bill (No. 4) 2014–15**

	2013–14 Available \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>PAYMENTS TO STATES, ACT, NT AND LOCAL GOVERNMENT Outcome 2</b>					
Improved learning, and literacy, numeracy and educational attainment for school students, through funding for quality teaching and learning environments, workplace learning and career advice	41,092	100,431	99,621	-	810
<b>OTHER ADMINISTERED ITEMS</b>	<b>41,092</b>	<b>100,431</b>	<b>99,621</b>	<b>-</b>	<b>810</b>
<b>Non-operating</b>					
Equity injections	15,111	3,189	3,489	300	-
<b>Total non-operating</b>	<b>15,111</b>	<b>3,189</b>	<b>3,489</b>	<b>300</b>	<b>-</b>
<b>Department of Education and Training</b>					
<b>Total</b>	<b>56,203</b>	<b>103,620</b>	<b>103,110</b>	<b>300</b>	<b>810</b>

## Section 2: Revisions to Entity Outcomes and Planned Performance

### **2.1 RESOURCES AND PERFORMANCE INFORMATION**

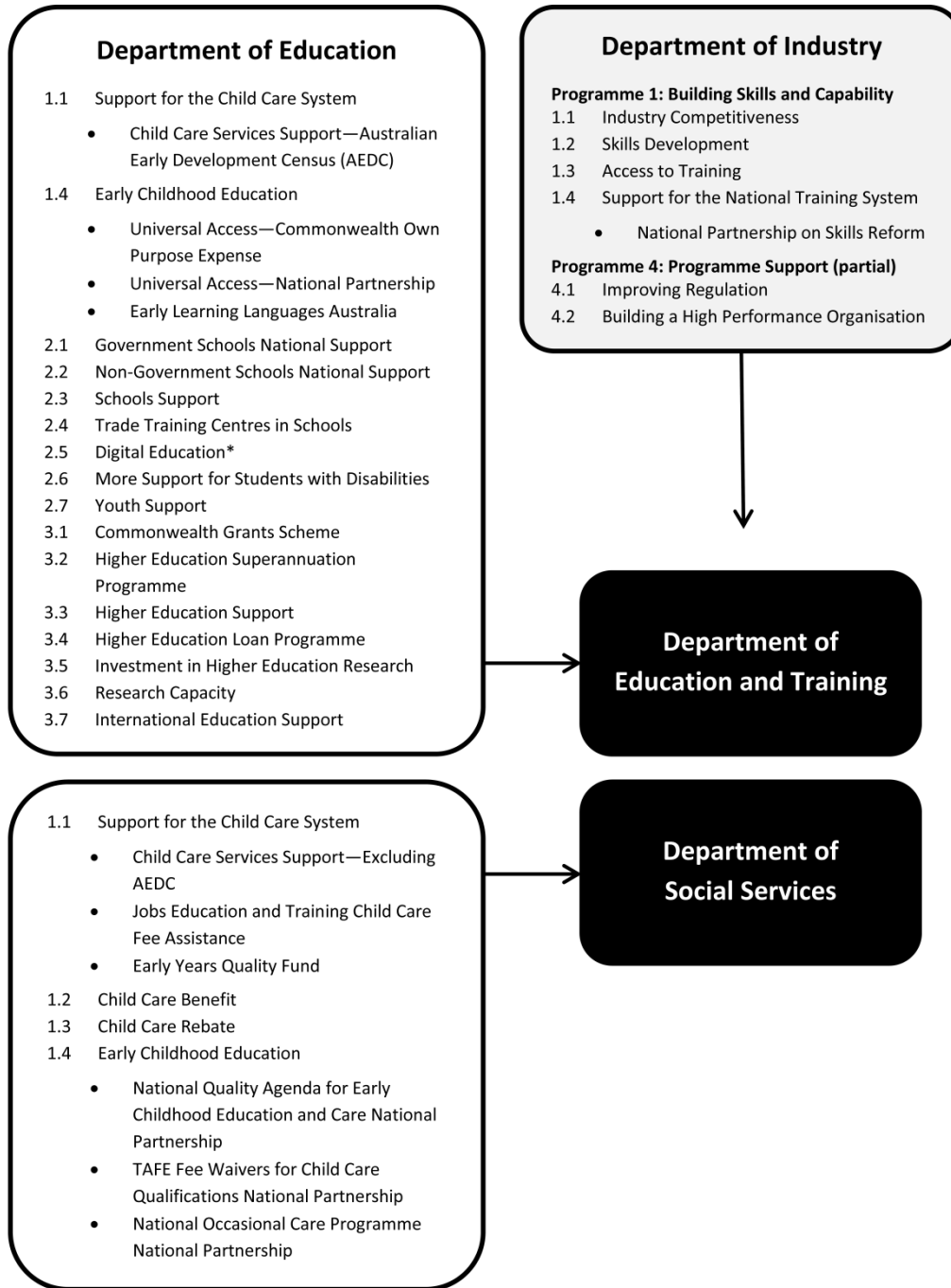
As a result of the Administrative Arrangements Order (AAO) that took effect on 23 December 2014, responsibility for skills and training has transferred from the former Department of Industry to the Department of Education and Training. Skills and training objectives and programmes are being reported under the updated Outcome 3. Responsibility for child care and early childhood development transferred to the Department of Social Services. The transfer of function encompasses most of programme 1.1 (except for the Australian Early Development Census), programme 1.2, programme 1.3 and programme 1.4 (except for preschool education elements) as published under Outcome 1 in the former Education Portfolio Budget Statements 2014–15.

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 tables 2.1.1 to 2.1.3. When referring to the financial information for these programmes, it is recommended that they are read in conjunction with the Social Services or the Industry and Science Portfolio Additional Estimates Statements as applicable.

For programmes transferring as a result of the AAO, any changes to performance information for 2014–15 is reported in the receiving portfolio's PAES.

Amendments to the Department of Education and Training outcome statements, to fully reflect the 23 December 2014 AAO, will be published in the Portfolio Budget Statements 2015–16.

**Figure 2: Movement of programmes from the former Department of Education and the former Department of Industry**



\* Programme concluded on 30 June 2014.

## **OUTCOME 1**

### **Outcome 1 Strategy**

As a result of the Administrative Arrangements Order changes taking effect from 23 December 2014, responsibility for child care policy and programmes and coordination of early childhood development policy and responsibilities has transferred to the Department of Social Services. Changes to performance information for these programmes are included in the Social Services Portfolio Additional Estimates Statements 2014–15.

The Department of Education and Training retains responsibility for the preschool education elements of Programme 1.4 Early Childhood Education and continues to support the Australian Early Development Census.

The Outcome 1 statement will be amended prior to the Portfolio Budget Statements 2015–16 once Machinery of Government changes are finalised.

**Table 2.1.1 Budgeted Expenses and Resources for Outcome 1**

	2013–14 Actual expenses <sup>1</sup> \$'000	2014–15 Revised Estimated expenses <sup>2</sup> \$'000
<b>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.</b>		
<b>Programme 1.1: Support for the Child Care System</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	379,031	400,028
Special Accounts	62,703	61,525
<b>Total for Programme 1.1</b>	<b>441,734</b>	<b>461,553</b>
<b>Program 1.2: Child Care Benefit</b>		
Administered expenses		
Special appropriations	2,324,716	1,829,392
<b>Total for Programme 1.2</b>	<b>2,324,716</b>	<b>1,829,392</b>
<b>Programme 1.3: Child Care Rebate</b>		
Administered expenses		
Special appropriations	2,020,585	1,582,617
<b>Total for Programme 1.3</b>	<b>2,020,585</b>	<b>1,582,617</b>
<b>Program 1.4: Early Childhood Education</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,966	8,043
<b>Total for Programme 1.4</b>	<b>2,966</b>	<b>8,043</b>
<b>Outcome 1 Totals by appropriation type</b>		
Administered Expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	381,997	408,071
Special appropriations	4,345,301	3,412,009
Special Accounts	62,703	61,525
Departmental expenses		
Departmental appropriation <sup>3</sup>	56,151	73,710
Expenses not requiring appropriation in the Budget year <sup>4</sup>	6,061	11,102
<b>Total expenses for Outcome 1</b>	<b>4,852,213</b>	<b>3,966,417</b>
	2013–14	2014–15
<b>Average Staffing Level (number)</b>	325	421

1 2013–14 Actual expenses covers the period 18 September 2013 to 30 June 2014.

2 2014–15 Estimated expenses reflect a part year effect due to the Machinery of Government changes announced on 23 December 2014.

3 Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the *Public Governance Performance and Accountability Act 2013*'.

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

**Programme 1.1 Support for the Child Care System**

**Programme 1.1 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget <sup>1</sup> \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Child Care Services Support <sup>2</sup>	307,867	312,610	12,025	6,106	11,972
Jobs Education and Training Child Care Fee Assistance (JETCCFA)	71,164	87,418	-	-	-
Special Account Expenses:					
Early Years Quality Fund Special Account Act 2013	62,703	61,525	-	-	-
<b>Total programme expenses</b>	<b>441,734</b>	<b>461,553</b>	<b>12,025</b>	<b>6,106</b>	<b>11,972</b>

1 2014–15 Estimated expenses reflect a part year effect due to the Machinery of Government changes announced on 23 December 2014.

2 Some elements under the Child Care Services Support programme will remain in the Education and Training Portfolio.

**Programme 1.2 Child Care Benefit**

**Programme 1.2 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget <sup>1</sup> \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Special Appropriations:					
A New Tax System (Family Assistance) (Administration) Act 1999					
Child Care Benefit	2,324,716	1,829,392	-	-	-
<b>Total programme expenses</b>	<b>2,324,716</b>	<b>1,829,392</b>	<b>-</b>	<b>-</b>	<b>-</b>

1 2014–15 Estimated expenses reflect a part year effect due to the Machinery of Government changes announced on 23 December 2014.

**Programme 1.3 Child Care Rebate**

**Programme 1.3 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget <sup>1</sup> \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Special Appropriations:					
A New Tax System (Family Assistance) (Administration) Act 1999					
Child Care Rebate	2,020,585	1,582,617	-	-	-
<b>Total programme expenses</b>	<b>2,020,585</b>	<b>1,582,617</b>	<b>-</b>	<b>-</b>	<b>-</b>

1 2014–15 Estimated expenses reflect a part year effect due to the Machinery of Government changes announced on 23 December 2014.



**Programme 1.4 Early Childhood Education**

**Programme 1.4 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Early Childhood Education - Universal Access	2,966	1,500	1,500	-	-
Early Learning Languages Australia	-	6,543	2,464	-	-
<b>Total programme expenses</b>	<b>2,966</b>	<b>8,043</b>	<b>3,964</b>	-	-

Note: This programme will remain in the Education and Training Portfolio.

## OUTCOME 2

### Outcome 2 Strategy

There is no change to the Outcome 2 strategy as a result of the Additional Estimates 2014–15. Adjustments to programme performance indicators are below. Any programmes, deliverables or indicators not listed below remain unchanged from the former Education Portfolio Budget Statements 2014–15.

**Table 2.1.2 Budgeted Expenses and Resources for Outcome 2**

<b>Outcome 2: Improved learning, and literacy, numeracy and educational attainment for school students, through funding for quality teaching and learning environments, workplace learning and career advice.</b>	2013–14 Actual expenses <sup>1</sup> \$'000	2014–15 Revised Estimated expenses \$'000
<b>Programme 2.1: Government Schools National Support</b>		
Administered expenses		
Special appropriations	2,395,036	5,239,641
<b>Total for Programme 2.1</b>	<b>2,395,036</b>	<b>5,239,641</b>
<b>Programme 2.2: Non-Government Schools National Support</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	41,167	-
Other services (Appropriation Act No. 2 and Bill No. 4)	-	42,605
Special appropriations	6,732,994	9,406,230
<b>Total for Programme 2.2</b>	<b>6,774,161</b>	<b>9,448,835</b>
<b>Programme 2.3: Schools Support</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	143,644	84,014
<b>Total for Programme 2.3</b>	<b>143,644</b>	<b>84,014</b>
<b>Programme 2.4: Trade Training Centres in Schools</b>		
Administered expenses		
Other services (Appropriation Act No. 2 and Bill No. 4)	29,723	45,647
<b>Total for Programme 2.4</b>	<b>29,723</b>	<b>45,647</b>
<b>Programme 2.5: Digital Education Revolution</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	224	-
<b>Total for Programme 2.5</b>	<b>224</b>	<b>-</b>
<b>Programme 2.6: More Support for Students with Disabilities</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	820	2,882
Other services (Appropriation Act No. 2 and Bill No. 4)	11,369	11,369
<b>Total for Programme 2.6</b>	<b>12,189</b>	<b>14,251</b>

**Table 2.1.2 Budgeted Expenses and Resources for Outcome 2 (continued)**

	2013–14 Actual expenses <sup>1</sup> \$'000	2014–15 Revised Estimated expenses \$'000
<b>Programme 2.7: Youth Support</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	103,332	67,505
Special Accounts	-	240
<b>Total for Programme 2.7</b>	<b>103,332</b>	<b>67,745</b>
<b>Outcome 2 Totals by appropriation type</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	289,187	154,401
Other services (Appropriation Act No. 2 and Bill No. 4)	41,092	99,621
Special appropriations	9,128,030	14,645,871
Special Accounts	-	240
Departmental expenses		
Departmental appropriation <sup>2</sup>	92,466	114,655
Expenses not requiring appropriation in the Budget year <sup>3</sup>	9,683	18,603
<b>Total expenses for Outcome 2</b>	<b>9,560,458</b>	<b>15,033,391</b>
	2013–14	2014–15
<b>Average Staffing Level (number)</b>	549	513

1 2013–14 Actual expenses covers the period 18 September 2013 to 30 June 2014.

2 Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the *Public Governance Performance and Accountability Act 2013*'.

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

## Programme 2.1 Government Schools National Support

### Programme 2.1 Expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Special Appropriations:					
<i>Australian Education Act 2013</i>	2,395,036	5,239,641	5,748,917	6,370,513	6,870,825
<b>Total programme expenses</b>	<b>2,395,036</b>	<b>5,239,641</b>	<b>5,748,917</b>	<b>6,370,513</b>	<b>6,870,825</b>

### Programme 2.1 Deliverables

Deliverable	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Government schools specific purpose payment</b>				
Funded full-time equivalent student enrolment projections <sup>1</sup>	2,351,000	2,350,712	2,389,000	2,417,000

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

## Programme 2.2 Non-Government Schools National Support

### Programme 2.2 Expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Short Term Emergency Assistance	-	1,438	1,475	1,526	1,553
Non-Government Representative Bodies	41,167	41,167	41,167	41,167	-
Special Appropriations:					
Schools Assistance Act 2008	2,402,932	-	-	-	-
Australian Education Act 2013	4,330,062	9,406,230	10,061,704	10,807,064	11,458,514
<b>Total programme expenses</b>	<b>6,774,161</b>	<b>9,448,835</b>	<b>10,104,346</b>	<b>10,849,757</b>	<b>11,460,067</b>

### Programme 2.2 Deliverables

Deliverables	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Recurrent grants – non-government</b>				
Funded full-time equivalent student enrolment projections <sup>1</sup>	1,260,000	1,260,011	1,288,000	1,297,000

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

## Programme 2.3 School Support

### Programme 2.3 Expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Grants and Awards	3,389	3,899	3,899	3,870	3,921
Quality Outcomes	52,083	49,056	38,429	38,046	37,146
Helping Children with Autism	4,152	5,637	5,727	5,766	5,870
Broadband Enabled Education	6,417	3,205	-	-	-
National School Chaplaincy Programme	66,620	-	-	-	-
Maths and Science Participation	1,455	5,700	5,250	2,000	1,000
Teach for Australia	5,528	7,300	7,450	3,214	885
Flexible Literacy Learning for Remote Primary Schools	4,000	6,000	6,000	6,000	-
National Assessment Reforms	-	1,017	9,840	10,220	-
Science, Technology, Engineering and Mathematics	-	1,000	3,850	3,950	3,200
Improving the Teaching of Foreign Languages	-	1,200	600	-	-
<b>Total programme expenses</b>	<b>143,644</b>	<b>84,014</b>	<b>81,045</b>	<b>73,066</b>	<b>52,022</b>

### Programme 2.3 Deliverables

Deliverables	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>National School Chaplaincy and Student Welfare Programme</b>				
Number of schools receiving support for chaplaincy or student welfare services	3,527	3,511	Programme ceases 31 December 2014	Programme did not operate <sup>1</sup>
<b>National School Chaplaincy Programme <sup>2</sup></b>				
Number of schools receiving support for chaplaincy services	n/a	n/a	2,900	3,000

<sup>1</sup> On 19 June 2014 the High Court of Australia found that payments made by the Commonwealth under the National School Chaplaincy and Student Welfare Programme were beyond the constitutional authority of the Commonwealth.

<sup>2</sup> Programme came into effect on 1 January 2015.

### Programme 2.4 Trade Training Centres in Schools

#### Programme 2.4 Expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Trade Skills Centres (Non-Government)	29,723	45,647	1,005	-	-
<b>Total programme expenses</b>	<b>29,723</b>	<b>45,647</b>	<b>1,005</b>	<b>-</b>	<b>-</b>

### Programme 2.5 Digital Education

#### Programme 2.5 Expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Digital Education Project Pool	224	-	-	-	-
<b>Total programme expenses</b>	<b>224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Programme 2.6 More Support for Students with Disabilities**

**Programme 2.6 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Students with Disabilities (COPE)	820	2,882	-	-	-
Students with Disabilities (Non-Government)	11,369	11,369	-	-	-
<b>Total programme expenses</b>	<b>12,189</b>	<b>14,251</b>	-	-	-

**Programme 2.7 Youth Support**

**Programme 2.7 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Youth Attainment and Transitions	99,233	64,428	-	-	-
Youth Engagement	4,099	3,077	1,357	1,355	1,379
Special Account Expenses:					
National Youth Affairs Research	-	240	240	240	240
<b>Total programme expenses</b>	<b>103,332</b>	<b>67,745</b>	<b>1,597</b>	<b>1,595</b>	<b>1,619</b>

## **OUTCOME 3**

### **Outcome 3 Strategy**

The Outcome 3 strategy has been updated to reflect the Administrative Arrangements Order of 23 December 2014 following the transfer of responsibility for skills and training to the Department of Education and Training. The outcome statement has been updated to 'Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training'.

Under this Outcome, the department will support the Government's objectives for higher education, international education and research through supporting autonomous, high quality and outward looking universities and research bodies that provide real opportunity for students from all backgrounds and contribute the highest level of quality research to the Australian society and economy. In addition, the department will support the Government's vision for the future of Australia's industries in a globally competitive market through a responsive vocational education and training sector delivering the skills that employers need for their workforce.

The department's approach revolves around the following areas of activity:

- supporting access and participation to higher education and vocational education and training
- supporting students to acquire the skills and qualifications needed to contribute to Australian society and a productive national and international economy
- reducing the burden of red tape, regulation and reporting for the higher education, research and vocational education and training sectors
- supporting the further development of the international education sector as part of creating a world class education system
- fostering world class research through supporting researchers and the facilities in which they operate
- working to increase awareness of the value of research and international research collaboration
- working to create a more efficient and effective skills and training system, which is industry led and outcome-driven.

Adjustments to programme performance indicators are below. Any programmes, deliverables or indicators not listed below remain unchanged from the former Education Portfolio Budget Statements 2014–15 and the former Industry Portfolio Budget Statements 2014–15.

**Table 2.1.3 Budgeted Expenses and Resources for Outcome 3**

<b>Outcome 3: Promote growth in economic productivity and social wellbeing through access to quality higher education, international education and international quality research, skills and training</b>	2013–14 Actual expenses <sup>1</sup> \$'000	2014–15 Revised Estimated expenses <sup>2</sup> \$'000
<b>Programme 3.1: Commonwealth Grants Scheme</b>		
Administered expenses		
Special appropriations	4,635,315	6,467,312
<b>Total for Programme 3.1</b>	<b>4,635,315</b>	<b>6,467,312</b>
<b>Programme 3.2: Higher Education Superannuation Programme</b>		
Administered expenses		
Special appropriations <sup>3</sup>	354,750	(797,225)
<b>Total for Programme 3.2</b>	<b>354,750</b>	<b>(797,225)</b>
<b>Programme 3.3: Higher Education Support</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,659	24,171
Special appropriations	336,494	412,728
Special Accounts	141,271	169,133
<b>Total for Programme 3.3</b>	<b>481,424</b>	<b>606,032</b>
<b>Programme 3.4: Higher Education Loan Programme</b>		
Administered expenses		
Special appropriations	1,504,684	2,305,740
<b>Total for Programme 3.4</b>	<b>1,504,684</b>	<b>2,305,740</b>
<b>Programme 3.5: Investment in Higher Education Research</b>		
Administered expenses		
Special appropriations	1,291,725	1,755,928
<b>Total for Programme 3.5</b>	<b>1,291,725</b>	<b>1,755,928</b>
<b>Programme 3.6: Research Capacity</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	63,464	125,195
Special appropriations	4,867	4,654
Special Accounts	92,985	66,950
<b>Total for Programme 3.6</b>	<b>161,316</b>	<b>196,799</b>
<b>Programme 3.7: International Education Support</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	37,384	65,753
Special Accounts	297	1,742
<b>Total for Programme 3.7</b>	<b>37,681</b>	<b>67,495</b>
<b>Programme 3.8: Building Skills and Capacity</b>		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	414,590
Special Appropriations	-	58,946
<b>Total for Programme 3.8</b>	<b>-</b>	<b>473,536</b>



**Table 2.1.3 Budgeted Expenses and Resources for Outcome 3 (continued)**

	2013–14 Actual expenses <sup>1</sup> \$'000	2014–15 Revised Estimated expenses <sup>2</sup> \$'000
<b>Outcome 3 Totals by appropriation type</b>		
Administered Expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	104,507	629,709
Special appropriations	8,127,835	10,208,083
Special Accounts	234,553	237,825
Departmental expenses		
Departmental appropriation <sup>4</sup>	67,782	106,777
Special Accounts	-	2,435
Expenses not requiring appropriation in the Budget year <sup>5</sup>	12,912	7,863
<b>Total expenses for Outcome 3</b>	<b>8,547,589</b>	<b>11,192,692</b>

<b>Average Staffing Level (number)</b>	2013–14	2014–15
	381	745

- 1 2013–14 Actual expenses covers the period 18 September 2013 to 30 June 2014.
- 2 2014–15 Estimated expenses reflect a part year effect due to the Machinery of Government changes announced on 23 December 2014.
- 3 The negative expense in 2014–15 is a result of the write back of the provision for doubtful debts. The write back is a result of an agreement being reached between the Commonwealth and NSW Governments on unfunded NSW university superannuation liabilities.
- 4 Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the *Public Governance Performance and Accountability Act 2013*'.
- 5 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Audit Fees.

### Programme 3.1 Commonwealth Grants Scheme

#### Programme 3.1 Expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Cluster Fund and Place Loadings	4,586,219	6,399,931	6,583,548	6,339,956	6,410,237
Regional Loading	49,096	67,381	70,265	70,529	72,362
<b>Total programme expenses</b>	<b>4,635,315</b>	<b>6,467,312</b>	<b>6,653,813</b>	<b>6,410,485</b>	<b>6,482,599</b>

#### Programme 3.1 Deliverables

Deliverables	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Provision of funding to higher education providers to support higher education student places</b>				
Number of Commonwealth supported domestic undergraduate places	540,700	539,800	562,200	558,700
Number of Commonwealth supported domestic postgraduate coursework places	36,900	36,500	39,400	39,000

**Programme 3.1 Key Performance Indicators**

Key performance indicators	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Increased student participation in higher education</b>				
Number of domestic enrolments (full-time equivalent)	696,000	693,310	725,000	721,200
Number of domestic postgraduate enrolments (full-time equivalent)	116,000	116,775	122,000	122,300
Number of undergraduate completions	197,000	194,480	205,000	201,200
Number of postgraduate coursework completions	110,000	107,887	122,000	122,600

**Programme 3.2 Higher Education Superannuation Programme**

**Programme 3.2 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Higher Education Superannuation Programme <sup>1</sup>	354,750	(797,225)	304,441	301,322	296,520
<b>Total programme expenses</b>	<b>354,750</b>	<b>(797,225)</b>	<b>304,441</b>	<b>301,322</b>	<b>296,520</b>

<sup>1</sup> The negative expense in 2014–15 is a result of the write back of the provision for doubtful debts. The write back is a result of an agreement being reached between the Commonwealth and NSW Governments on unfunded NSW university superannuation liabilities.

### Programme 3.3 Higher Education Support

#### Programme 3.3 Expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
ATSIHEAC	199	327	327	327	333
National Disability Coordination Officer	2,860	4,309	4,309	4,309	4,387
VET FEE HELP Redesign	-	156	156	156	159
Quality Indicators for Teaching and Learning	600	4,779	6,815	6,817	6,941
Higher Education Special Projects	-	14,600	-	-	-
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Disability Support Programme	6,831	7,120	7,139	7,307	7,498
Diversity and Structural Reform	1,794	622	18,750	26,250	15,000
Higher Education Participation Programme <sup>1</sup>	151,468	163,653	180,888	171,430	174,940
National Institutes	152,170	207,333	209,975	214,886	220,502
Promotion of Excellence in Learning and Teaching in Higher Education	8,409	18,886	14,029	14,375	14,765
Quality Initiatives	6,519	15,114	9,928	2,490	503
Indigenous Support Fund	9,303	-	-	-	-
Special Account Expenses:					
Promotion of Excellence in Learning and Teaching in Higher Education	49	78	-	-	-
Education Investment Fund - Higher Education	141,222	169,055	57,754	-	-
<b>Total programme expenses</b>	<b>481,424</b>	<b>606,032</b>	<b>510,070</b>	<b>448,347</b>	<b>445,028</b>

<sup>1</sup> 2014–15 includes funding for July to December 2014 for the previous Higher Education Partnership and Participation Programme.

#### Programme 3.3 Deliverables

Deliverables	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Provision of learning and teaching awards and grants</b>				
Value of funding for the Australian Maths and Science Partnerships Programme (\$'000) <sup>1</sup>	n/a	n/a	n/a	5,350
Value of funding for the Australian Mathematical Sciences Institute (\$'000) <sup>1</sup>	n/a	n/a	n/a	473

<sup>1</sup> New deliverable.

**Programme 3.3 Key Performance Indicators**

Key performance indicators	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Improved quality in higher education</b>				
Higher education graduates in full-time employment within four months of completion of degree as a proportion of those available for work	76.4%	71.3%	70.2%	68.1%
Graduate starting salaries as a proportion of Male Average Weekly Earnings	77.8%	74.3%	74.3%	74.0%
<b>Increased participation by previously under-represented groups</b>				
Number of domestic undergraduate low SES enrolments	126,000	124,193	133,000	131,400
Statistical Area Level 1 (SA1) measure of the number of domestic undergraduates in low SES	103,000	113,105	114,000	119,700
Proportion of higher education undergraduate students from a low SES background	17.6%	17.3%	18.1%	17.7%
Number of Indigenous students enrolled at funded institutions	12,700	13,281	13,200	13,800
Number of Indigenous completions at funded institutions	1,770	1,786	1,840	1,850
Number of Indigenous student enrolments by selected higher education course level categories	12,700	13,723	13,600	14,200
Number of maths and science projects supported by the Australian Maths and Science Partnership Programme <sup>1</sup>	n/a	n/a	n/a	22
Number of students participating in Australian Mathematical Sciences Institute activities <sup>1</sup>	n/a	n/a	n/a	313

<sup>1</sup> New performance indicator.

**Programme 3.4 Higher Education Loan Programme**

**Programme 3.4 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Special Appropriations:					
Higher Education Support Act 2003					
Higher Education Loan Programme	1,504,684	2,305,740	2,831,969	3,589,883	4,368,208
<b>Total programme expenses</b>	<b>1,504,684</b>	<b>2,305,740</b>	<b>2,831,969</b>	<b>3,589,883</b>	<b>4,368,208</b>

**Programme 3.4 Deliverables**

<b>Deliverables</b>	<b>Budget 2013–14</b>	<b>Actual 2013–14</b>	<b>Budget 2014–15</b>	<b>Revised Budget 2014–15</b>
<b>Provision of HELP loans to higher education students</b>				
Number of Commonwealth supported places for which HECS-HELP loans paid	472,700	484,681	497,000	509,100
Number of places for which FEE-HELP loans paid	90,700	76,106	87,000	91,600
Number of OS-HELP loans to assist students to undertake some of their course overseas	7,200	6,373	12,600	12,500
Number of SA-HELP loans to assist students to pay their services and amenities fees	402,900	414,197	463,400	479,900
Number of places for which VET FEE-HELP loans paid	87,700	65,838	172,300	225,500

**Programme 3.5 Investment in Higher Education Research**

**Programme 3.5 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Collaborative Research Infrastructure Scheme	40,000	-	-	-	-
International Post Graduate Research	16,336	22,201	22,482	23,011	23,608
Research Investment Adjustment Scheme	-	-	8,000	16,000	16,000
Joint Research Engagement Programme	247,206	356,083	360,766	369,258	378,852
Research Infrastructure Block Grants	166,206	239,384	242,532	248,241	254,691
Research Training	497,936	676,705	650,667	631,258	647,663
Sustainable Research Excellence	125,378	185,417	239,153	288,561	295,049
Australian Post Graduate Awards	198,663	276,138	282,525	289,044	296,491
<b>Total programme expenses</b>	<b>1,291,725</b>	<b>1,755,928</b>	<b>1,806,125</b>	<b>1,865,373</b>	<b>1,912,354</b>

**Programme 3.6 Research Capacity**

**Programme 3.6 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
Collaborative Research Network Programme	10,400	10,300	20,700	-	-
Commonwealth - ANU Strategic Relationships	2,300	500	500	500	500
National Collaborative Research Infrastructure Strategy	45,404	100,100	150,000	-	-
The Conversation - Funding Support	-	1,000	-	-	-
AIATSIS	5,360	13,295	9,944	9,861	9,924
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Higher Education Research Promotion	4,867	4,654	4,748	4,876	4,998
Special Account Expenses:					
Education Investment Fund - Research	92,985	66,950	-	-	-
<b>Total programme expenses</b>	<b>161,316</b>	<b>196,799</b>	<b>185,892</b>	<b>15,237</b>	<b>15,422</b>

**Programme 3.6 Deliverables**

Deliverables	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Support for research collaboration</b>				
Number of participants in ANU National Security College courses	n/a	n/a	80	n/a <sup>1</sup>
<b>Awareness and promotion</b>				
Learned Academies	n/a	n/a	4,630	n/a <sup>2</sup>

1 This deliverable has been removed as it duplicates information reported as a key performance indicator under this programme.

2 This deliverable has been removed as it duplicates information reported in the programme expenses table under this programme.

**Programme 3.6 Key Performance Indicators**

Key performance indicators	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Increased number of participants in activities promoting research-based careers</b>				
Number of attendees participating in activities promoting research	n/a	n/a	2,400	n/a <sup>1</sup>
Number of attendees participating in activities promoting research awareness <sup>2</sup>	n/a	n/a	n/a	54,110

Entity Additional Estimates Statements – Department of Education and Training

Key performance indicators	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>National Security College training courses</b>				
Number of Commonwealth participants in National Security College courses <sup>3</sup>	n/a	n/a	80	150

1 This key performance indicator has been removed as the figure referred to the Australian National Institute of Public Policy (ANIPP) for which the funding ceased in 2013–14.

2 New performance indicator.

3 This key performance indicator has been updated to clarify that it refers to Commonwealth funded places.

### Programme 3.7 International Education Support

#### Programme 3.7 Expenses

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual administered expenses:					
International Education Support	37,023	64,547	57,129	54,901	51,420
Assessment Subsidy for overseas Trained Professionals	361	1,206	821	821	821
Special Account Expenses:					
Overseas Student Tuition Fund	297	1,742	1,785	1,898	2,019
<b>Total programme expenses</b>	<b>37,681</b>	<b>67,495</b>	<b>59,735</b>	<b>57,620</b>	<b>54,260</b>

#### Programme 3.7 Deliverables

Deliverables	Budget 2013–14	Actual 2013–14	Budget 2014–15	Revised Budget 2014–15
<b>Provision of International education support</b>				
Number of projects and/or activities funded by Regional Links	26	24	12	14
Number of projects and/or activities funded by the Increased Profile of Australian International Education Sector programme	12	18	15	18
Number of international scholarships, fellowships and exchange opportunities supported (Endeavour and mobility programmes)	6,128	6,128	5,500	6,205

**Programme 3.8 Building Skills and Capability \***

**Programme 3.8 Expenses**

	2013–14 Actual \$'000	2014–15 Revised budget <sup>1</sup> \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
<b>Sub-programme 3.8.1: Industry Competitiveness</b>					
Annual administered expenses:					
Industry Skills Fund	-	25,260	164,220	153,970	157,715
National Workforce Development Fund	-	15,751	1,352	719	702
<b>Sub-programme 3.8.2: Skills Development</b>					
Annual administered expenses:					
Australian Apprenticeships Centres	-	89,446	200,050	200,350	200,750
Australian Apprenticeships Incentives Programme	-	98,900	435,300	394,945	392,083
Job Ready Programme - Trades Recognition	-	3,560	4,634	4,634	4,634
Accelerated Australian Apprenticeships	-	1,449	490	-	-
Apprentice to Business Owner - Business Skills and Mentoring	-	2,428	2,100	-	-
Australian Apprenticeships Mentoring Programme	-	1,946	-	-	-
Special Appropriations:					
Trade Support Loans	-	58,946	188,723	209,673	231,021
<b>Sub-programme 3.8.3: Access to Training</b>					
Annual administered expenses:					
Adult Migrant English Programme	-	95,427	233,694	246,552	240,445
National Foundation Skills Strategy	-	878	1,164	1,164	1,183
Skills for Education and Employment Programme	-	54,523	139,090	144,949	152,765
Australian Apprenticeships Access	-	1,289	-	-	-
Workplace English Language and Literacy	-	3,320	4,763	293	-
<b>Sub-programme 3.8.4: Support for the National Training System</b>					
Annual administered expenses:					
Industry Workforce Training	-	13,216	64,105	64,101	65,128
My Skills Website	-	739	602	602	611
National Centre for Vocational Education Research	-	-	686	686	697
National Skills Standards Council	-	1,350	1,686	1,685	1,712
National Training System COPE	-	5,081	26,911	33,489	34,948
Workforce Innovation	-	27	-	-	-
<b>Total programme expenses</b>	<b>-</b>	<b>473,536</b>	<b>1,469,570</b>	<b>1,457,812</b>	<b>1,484,394</b>

<sup>1</sup> 2014–15 Estimated expenses reflect a part year effect due to the Machinery of Government changes announced on 23 December 2014.

\* Reported as Programme 1 in the Industry Portfolio Budget Statements 2014–15.



**Programme 3.8 Key Performance Indicators**

<b>Key performance indicator</b>	<b>Budget 2013–14</b>	<b>Actual 2013–14</b>	<b>Budget 2014–15</b>	<b>Revised Budget 2014–15</b>
<b>Access to training—Skills for Education and Employment Programme</b>				
Number of individuals assisted through the programme	27,000	25,821	30,000	27,000

## **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 Portfolio Budget Statements 2014–15 is Table 3.1.2.

**Table 3.1.1: Estimates of Special Account Flows and Balances**

	Outcome	Opening balance <b>2014–15</b> 2013–14 \$'000	Receipts <b>2014–15</b> 2013–14 \$'000	Payments <b>2014–15</b> 2013–14 \$'000	Adjustments <b>2014–15</b> 2013–14 \$'000	Closing balance <b>2014–15</b> 2013–14 \$'000
Early Years Quality Fund Special Account - s21 FMA Act 2013 [s5 <i>Early Years Quality Fund Special Account Act 2013</i> ] (A)	1	<b>72,297</b> -	- 135,000	<b>(61,525)</b> (62,703)	<b>(10,772)</b> -	- 72,297
National Youth Affairs Research Scheme Special Account - s20 FMA Act Det 2006/45 (A)	2	<b>251</b> -	<b>240</b> 251	<b>(240)</b> -	- -	<b>251</b> 251
EIF Education Portfolio Act Special Account - s21 FMA [s181 <i>Nation-building Funds Act 2008</i> ] (A)	3	- -	<b>169,055</b> 141,222	<b>(169,055)</b> (141,222)	- -	- -
EIF Research Portfolio Special Account - s21 FMA Act [s188 <i>Nation-building Funds Act 2008</i> ] (A)	3	- -	<b>70,950</b> 92,985	<b>(70,950)</b> (92,985)	- -	- -
Overseas Students Tuition Fund - s21 FMA Act [s52A <i>Education Services for Overseas Students Legislation Amendment Act 2012</i> ] (A)	3	<b>12,157</b> -	<b>6,782</b> 12,365	<b>(1,742)</b> (208)	- -	<b>17,197</b> 12,157
Services for Other Entities - and Trust Monies - (PELTHE) s20 FMA Act (A)	3	<b>6,588</b> -	- 10,894	<b>(78)</b> (4,306)	- -	<b>6,510</b> 6,588
Student Identifiers Special Account - s21 FMA Act [s48 <i>Student Identifiers Act 2014</i> ] (D)	3	- -	- -	<b>(2,435)</b> -	<b>2,435</b> -	- -
<b>Total Special Accounts 2014-15 Budget estimate</b>		<b>91,293</b>	<b>247,027</b>	<b>(306,025)</b>	<b>(8,337)</b>	<b>23,958</b>
<i>Total Special Accounts 2013–14 actual</i>		-	392,717	(301,424)	-	91,293

(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 Tables 1.3 and Table 1.4.

Note, the financial results for 2013–14 and 2014–15 estimated actuals represent part financial years effects as they have been affected by 2013 and 2014 Machinery of Government changes. The department commenced operations on 18 September 2013 and therefore the 2013–14 results reflect the part year of operations. In 2014–15, following the 23 December 2014 Administrative Arrangements Order, responsibility for skills and training transferred to the Education and Training portfolio and child care and early childhood development functions transferred to the Social Services portfolio.

### 3.2.2 Budgeted Financial Statements

**Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)**

	Actual 2013–14 \$'000	Revised budget <sup>1</sup> 2014–15 \$'000	Forward estimate <sup>1</sup> 2015–16 \$'000	Forward estimate <sup>1</sup> 2016–17 \$'000	Forward estimate <sup>1</sup> 2017–18 \$'000
<b>EXPENSES</b>					
Employee benefits	154,622	203,630	184,677	186,572	185,703
Suppliers	68,908	102,635	93,132	87,889	89,514
Depreciation and amortisation	20,308	28,880	28,880	26,346	26,346
Other expenses	1,216	-	-	-	-
<b>Total expenses</b>	<b>245,054</b>	<b>335,145</b>	<b>306,689</b>	<b>300,807</b>	<b>301,563</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	18,067	22,047	22,047	22,047	22,047
Other	-	2,435	1,848	1,720	1,737
<b>Total own-source revenue</b>	<b>18,067</b>	<b>24,482</b>	<b>23,895</b>	<b>23,767</b>	<b>23,784</b>
<b>Gains</b>					
Reversals of previous asset write-downs and impairments	74	-	-	-	-
Other gains	8,273	8,688	8,688	8,688	8,688
<b>Total gains</b>	<b>8,347</b>	<b>8,688</b>	<b>8,688</b>	<b>8,688</b>	<b>8,688</b>
<b>Total own-source income</b>	<b>26,414</b>	<b>33,170</b>	<b>32,583</b>	<b>32,455</b>	<b>32,472</b>
<b>Net cost of (contribution by) services</b>	<b>218,640</b>	<b>301,975</b>	<b>274,106</b>	<b>268,352</b>	<b>269,091</b>
Revenue from Government	196,102	273,095	245,226	242,006	242,745
<b>Surplus (Deficit) before income tax</b>	<b>(22,538)</b>	<b>(28,880)</b>	<b>(28,880)</b>	<b>(26,346)</b>	<b>(26,346)</b>
Income tax expense					
<b>Surplus (Deficit) after income tax</b>	<b>(22,538)</b>	<b>(28,880)</b>	<b>(28,880)</b>	<b>(26,346)</b>	<b>(26,346)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus:					
Adjustment to leasehold improvements	433	-	-	-	-
<b>Total other comprehensive income after income tax</b>	<b>433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(22,105)</b>	<b>(28,880)</b>	<b>(28,880)</b>	<b>(26,346)</b>	<b>(26,346)</b>

**Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (continued)**

**Note: Impact of Net Cash Appropriation Arrangements <sup>2</sup>**

	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>(1,797)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	20,308	28,880	28,880	26,346	26,346
<b>Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income</b>	<b>(22,105)</b>	<b>(28,880)</b>	<b>(28,880)</b>	<b>(26,346)</b>	<b>(26,346)</b>

Prepared on Australian Accounting Standards basis.

<sup>1</sup> The 2014–15 Revised Estimate, and the forward year estimates, are still subject to amendment to reflect the Machinery of Government changes announced on 23 December 2014.

<sup>2</sup> 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)**

	Actual 2013–14 \$'000	Revised budget <sup>1</sup> 2014–15 \$'000	Forward estimate <sup>1</sup> 2015–16 \$'000	Forward estimate <sup>1</sup> 2016–17 \$'000	Forward estimate <sup>1</sup> 2017–18 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	8,429	8,429	8,429	8,429	8,429
Trade and other receivables	34,769	28,208	28,196	28,216	28,220
Other financial assets	10,113	5,513	5,513	5,513	5,513
<b>Total financial assets</b>	<b>53,311</b>	<b>42,150</b>	<b>42,138</b>	<b>42,158</b>	<b>42,162</b>
<b>Non-financial assets</b>					
Land and buildings	50,867	46,476	45,852	46,850	47,848
Property, plant and equipment	11,454	10,812	10,525	10,585	10,632
Intangibles	63,550	63,848	61,374	57,372	53,350
Other non-financial assets	8,599	8,599	8,599	8,599	8,599
<b>Total non-financial assets</b>	<b>134,470</b>	<b>129,735</b>	<b>126,350</b>	<b>123,406</b>	<b>120,429</b>
Assets held for sale					
<b>Total assets</b>	<b>187,781</b>	<b>171,885</b>	<b>168,488</b>	<b>165,564</b>	<b>162,591</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	14,600	12,975	12,975	12,975	12,975
Other payables	37,752	21,397	21,397	21,397	21,397
<b>Total payables</b>	<b>52,352</b>	<b>34,372</b>	<b>34,372</b>	<b>34,372</b>	<b>34,372</b>
<b>Provisions</b>					
Employee provisions	61,052	77,410	77,398	77,418	77,422
Other provisions	1,345	1,345	1,345	1,345	1,345
<b>Total provisions</b>	<b>62,397</b>	<b>78,755</b>	<b>78,743</b>	<b>78,763</b>	<b>78,767</b>
<b>Total liabilities</b>	<b>114,749</b>	<b>113,127</b>	<b>113,115</b>	<b>113,135</b>	<b>113,139</b>
<b>Net assets</b>	<b>73,032</b>	<b>58,758</b>	<b>55,373</b>	<b>52,429</b>	<b>49,452</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	35,274	57,449	82,944	106,346	129,715
Reserves	433	433	433	433	433
Retained surplus (accumulated deficit)	37,325	876	(28,004)	(54,350)	(80,696)
<b>Total Equity</b>	<b>73,032</b>	<b>58,758</b>	<b>55,373</b>	<b>52,429</b>	<b>49,452</b>

Prepared on Australian Accounting Standards basis.

<sup>1</sup> The 2014–15 Revised Estimate, and the forward year estimates, are still subject to amendment to reflect the Machinery of Government changes announced on 23 December 2014.

**Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2014–15)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	29,756	433	-	35,274	65,463
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>29,756</b>	<b>433</b>	<b>-</b>	<b>35,274</b>	<b>65,463</b>
<b>Comprehensive income</b>					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(28,880)	-	-	-	(28,880)
<b>Total comprehensive income</b>	<b>(28,880)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,880)</b>
of which:					
Attributable to the Australian Government	(28,880)	-	-	-	(28,880)
<b>Transactions with owners</b>					
<b>Distributions to owners</b>					
Returns on capital:					
Dividends	-	-	-	-	-
Returns of capital:					
Distribution of equity	-	-	-	-	-
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<b>Contributions by owners</b>					
Equity Injection	-	-	-	3,489	3,489
Equity Injection - Appropriation	-	-	-	-	-
Departmental Capital Budget (DCBs)	-	-	-	18,686	18,686
Other	-	-	-	-	-
Restructuring	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,175</b>	<b>22,175</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2015</b>	<b>876</b>	<b>433</b>	<b>-</b>	<b>57,449</b>	<b>58,758</b>
<b>Closing balance</b>	<b>876</b>	<b>433</b>	<b>-</b>	<b>57,449</b>	<b>58,758</b>

Prepared on Australian Accounting Standards basis.



**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)**

	Actual 2013–14 \$'000	Revised budget <sup>1</sup> 2014–15 \$'000	Forward estimate <sup>1</sup> 2015–16 \$'000	Forward estimate <sup>1</sup> 2016–17 \$'000	Forward estimate <sup>1</sup> 2017–18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	198,046	275,061	245,238	241,986	242,741
Sale of goods and rendering of services	12,145	22,047	22,047	22,047	22,047
Net GST received	4,149	-	-	-	-
Other	1,110	2,435	1,848	1,720	1,737
<b>Total cash received</b>	<b>215,450</b>	<b>299,543</b>	<b>269,133</b>	<b>265,753</b>	<b>266,525</b>
<b>Cash used</b>					
Employees	150,090	203,626	184,689	186,552	185,699
Suppliers	64,679	93,947	84,444	79,201	80,826
Other	-	-	-	-	-
<b>Total cash used</b>	<b>214,769</b>	<b>297,573</b>	<b>269,133</b>	<b>265,753</b>	<b>266,525</b>
<b>Net cash from (used by) operating activities</b>	<b>681</b>	<b>1,970</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	4	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment	2,402	24,595	25,495	23,402	23,369
Purchase/development of intangibles	17,293	-	-	-	-
Purchase of land and buildings	266	-	-	-	-
<b>Total cash used</b>	<b>19,961</b>	<b>24,595</b>	<b>25,495</b>	<b>23,402</b>	<b>23,369</b>
<b>Net cash from (used by) investing activities</b>	<b>(19,957)</b>	<b>(24,595)</b>	<b>(25,495)</b>	<b>(23,402)</b>	<b>(23,369)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	27,705	22,625	25,495	23,402	23,369
Other	-	-	-	-	-
<b>Total cash received</b>	<b>27,705</b>	<b>22,625</b>	<b>25,495</b>	<b>23,402</b>	<b>23,369</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash used by financing activities</b>	<b>27,705</b>	<b>22,625</b>	<b>25,495</b>	<b>23,402</b>	<b>23,369</b>
<b>Net increase (decrease) in cash held</b>	<b>8,429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	-	8,429	8,429	8,429	8,429
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>8,429</b>	<b>8,429</b>	<b>8,429</b>	<b>8,429</b>	<b>8,429</b>

Prepared on Australian Accounting Standards basis.

<sup>1</sup> The 2014–15 Revised Estimate, and the forward year estimates, are still subject to amendment to reflect the Machinery of Government changes announced on 23 December 2014.

**Table 3.2.5: Capital Budget Statement — Departmental**

	Actual 2013–14 \$'000	Revised budget <sup>1</sup> 2014–15 \$'000	Forward estimate <sup>1</sup> 2015–16 \$'000	Forward estimate <sup>1</sup> 2016–17 \$'000	Forward estimate <sup>1</sup> 2017–18 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 (DCB)	20,164	18,686	22,185	22,427	22,405
Equity injections - Act No. 2	3,135	3,489	3,310	975	964
<b>Total new capital appropriations</b>	<b>23,299</b>	<b>22,175</b>	<b>25,495</b>	<b>23,402</b>	<b>23,369</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	23,299	22,175	25,495	23,402	23,369
<i>Annual finance lease costs</i>	-	-	-	-	-
<i>Other Items</i>	-	-	-	-	-
<b>Total Items</b>	<b>23,299</b>	<b>22,175</b>	<b>25,495</b>	<b>23,402</b>	<b>23,369</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>2</sup>	3,735	3,489	3,310	975	964
Funded by capital appropriation - DCB <sup>3</sup>	16,626	21,105	22,063	22,427	22,405
Funded internally from departmental resources <sup>4</sup>	-	1	122	-	-
<b>TOTAL AMOUNT SPENT</b>	<b>20,361</b>	<b>24,595</b>	<b>25,495</b>	<b>23,402</b>	<b>23,369</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	19,961	24,595	25,495	23,402	23,369
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrowings	-	-	-	-	-
plus borrowing / finance costs	-	-	-	-	-
plus Annual finance lease costs	-	-	-	-	-
less Gifted assets	-	-	-	-	-
less s32 / restructuring	-	-	-	-	-
<b>Total cash used to acquire assets</b>	<b>19,961</b>	<b>24,595</b>	<b>25,495</b>	<b>23,402</b>	<b>23,369</b>

Prepared on Australian Accounting Standards basis.

1 The 2014–15 Revised Estimate, and the forward year estimates, are still subject to amendment to reflect the Machinery of Government changes announced on 23 December 2014.

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

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

4 Includes the following sources of funding:

- current and prior year Act 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 (2014–15)**

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2014</b>					
Gross book value	200	51,372	14,460	75,342	141,374
Adjustments	-	-	2,019	-	2,019
Accumulated depreciation/amortisation and impairment	-	(705)	(3,006)	(11,792)	(15,503)
<b>Opening net book balance</b>	<b>200</b>	<b>50,667</b>	<b>13,473</b>	<b>63,550</b>	<b>127,890</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	-	351	708	2,430	3,489
By purchase - appropriation ordinary annual services <sup>2</sup>	-	2,284	2,721	16,101	21,106
By purchase - donated funds	-	-	-	-	-
By finance lease	-	-	-	-	-
Assets received as gifts/donations	-	-	-	-	-
From acquisition of entities or operations (including restructuring)	-	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>2,635</b>	<b>3,429</b>	<b>18,531</b>	<b>24,595</b>
<b>Other movements</b>					
Assets transferred in/(out) - Restructuring	-	-	(2,469)	-	(2,469)
Depreciation/amortisation expense	-	(7,026)	(3,621)	(18,233)	(28,880)
Disposals	-	-	-	-	-
From disposal of entities or operations (including restructuring)	-	-	-	-	-
Other	-	-	-	-	-
<b>Total other movements</b>	<b>-</b>	<b>(7,026)</b>	<b>(6,090)</b>	<b>(18,233)</b>	<b>(31,349)</b>
<b>As at 30 June 2015</b>					
Gross book value	200	54,007	17,439	93,873	165,519
Accumulated depreciation/amortisation and impairment	-	(7,731)	(6,627)	(30,025)	(44,383)
<b>Closing net book balance</b>	<b>200</b>	<b>46,276</b>	<b>10,812</b>	<b>63,848</b>	<b>121,136</b>

Prepared on Australian Accounting Standards basis.

- <sup>1</sup> 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2014–15, including Collection Development Acquisition Budgets.
- <sup>2</sup> 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2014–15 for depreciation / amortisation expenses, Departmental Capital Budgets or other operational expenses.

**Schedule of Administered Activity**

**Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)**

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	168,607	333,191	625,517	633,994	625,881
Subsidies	-	96,752	417,707	396,192	393,370
Personal benefits	4,466,808	3,584,978	123,734	85,246	93,428
Grants	16,564,229	24,657,361	25,687,280	26,612,863	27,832,235
Finance costs	592,890	847,086	1,103,484	1,418,943	1,705,626
Other expenses	921,180	338,987	1,817,792	2,300,878	2,805,750
Payments to Corporate Entities	5,360	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>22,719,074</b>	<b>29,858,355</b>	<b>29,775,514</b>	<b>31,448,116</b>	<b>33,456,290</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	-	6,782	6,999	7,258	7,512
<b>Total taxation revenue</b>	<b>-</b>	<b>6,782</b>	<b>6,999</b>	<b>7,258</b>	<b>7,512</b>
<b>Non-taxation revenue</b>					
Interest	506,840	618,600	838,943	1,024,983	1,209,978
Loan Discount	-	346,711	357,763	437,044	578,610
Other revenue	289,610	807,508	468,118	111,833	122,690
<b>Total non-taxation revenue</b>	<b>796,450</b>	<b>1,772,819</b>	<b>1,664,824</b>	<b>1,573,860</b>	<b>1,911,278</b>
<b>Total own-source revenues administered on behalf of Government</b>	<b>796,450</b>	<b>1,779,601</b>	<b>1,671,823</b>	<b>1,581,118</b>	<b>1,918,790</b>
<b>Gains</b>					
Sale of assets	96,221	-	-	-	-
Reversal of previous asset write-downs and impairments	9,331	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>105,552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>902,002</b>	<b>1,779,601</b>	<b>1,671,823</b>	<b>1,581,118</b>	<b>1,918,790</b>
<b>Net Cost of (contribution by) services</b>	<b>21,817,072</b>	<b>28,078,754</b>	<b>28,103,691</b>	<b>29,866,998</b>	<b>31,537,500</b>
<b>Surplus (Deficit) before income tax</b>	<b>(21,817,072)</b>	<b>(28,078,754)</b>	<b>(28,103,691)</b>	<b>(29,866,998)</b>	<b>(31,537,500)</b>
Income tax expense					
<b>Surplus (deficit) after income tax</b>	<b>(21,817,072)</b>	<b>(28,078,754)</b>	<b>(28,103,691)</b>	<b>(29,866,998)</b>	<b>(31,537,500)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	142,920	-	-	-	-
<b>Total other comprehensive income before income tax</b>	<b>142,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income tax expense - other comprehensive income					
<b>Total other comprehensive income after income tax</b>	<b>142,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(21,674,152)</b>	<b>(28,078,754)</b>	<b>(28,103,691)</b>	<b>(29,866,998)</b>	<b>(31,537,500)</b>

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)**

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	91,293	832	832	832	832
Trade and other receivables	812,261	1,599,102	1,597,585	1,581,382	1,563,318
Other investments	2,149,026	2,153,101	2,153,175	2,153,700	2,153,775
Other Financial Assets	25,147,866	30,729,024	38,144,362	47,319,414	57,741,939
<b>Total financial assets</b>	<b>28,200,446</b>	<b>34,482,059</b>	<b>41,895,954</b>	<b>51,055,328</b>	<b>61,459,864</b>
<b>Non-financial assets</b>					
Other non-financial assets	523	523	523	523	523
<b>Total non-financial assets</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>	<b>523</b>
Assets held for sale					
<b>Total assets administered on behalf of Government</b>	<b>28,200,969</b>	<b>34,482,582</b>	<b>41,896,477</b>	<b>51,055,851</b>	<b>61,460,387</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	36,884	52,553	52,553	52,553	52,553
Personal benefits	120,937	4,879	4,879	4,879	4,879
Grants	24,434	6,954,531	6,912,395	6,799,292	6,673,370
Other payables	2,203	2,203	2,203	2,203	2,203
<b>Total payables</b>	<b>184,458</b>	<b>7,014,166</b>	<b>6,972,030</b>	<b>6,858,927</b>	<b>6,733,005</b>
<b>Interest bearing liabilities</b>					
Loans	6,489	6,489	6,489	6,489	6,489
<b>Total interest bearing liabilities</b>	<b>6,489</b>	<b>6,489</b>	<b>6,489</b>	<b>6,489</b>	<b>6,489</b>
<b>Provisions</b>					
Provision for personal benefits	801,010	-	-	-	-
Taxation refunds provided					
Other provisions	6,867,769	10,797	10,797	10,797	10,797
<b>Total provisions</b>	<b>7,668,779</b>	<b>10,797</b>	<b>10,797</b>	<b>10,797</b>	<b>10,797</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities administered on behalf of Government</b>	<b>7,859,726</b>	<b>7,031,452</b>	<b>6,989,316</b>	<b>6,876,213</b>	<b>6,750,291</b>
<b>Net assets/(liabilities)</b>	<b>20,341,243</b>	<b>27,451,130</b>	<b>34,907,161</b>	<b>44,179,638</b>	<b>54,710,096</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)**

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Interest	1	452,141	440,409	417,167	472,256
Taxes	-	6,782	6,999	7,258	7,512
Net GST received	22,923	-	-	-	-
Other	277,221	380,383	233,035	198,242	210,186
<b>Total cash received</b>	<b>300,145</b>	<b>839,306</b>	<b>680,443</b>	<b>622,667</b>	<b>689,954</b>
<b>Cash used</b>					
Grants	16,358,593	24,561,864	25,729,415	26,725,966	27,958,156
Subsidies paid	-	96,752	417,707	396,192	393,370
Personal benefits	4,327,568	3,579,497	51,966	5,511	5,575
Suppliers	740,079	333,791	625,517	633,994	625,881
Payments to Corporate Entities	5,360	-	-	-	-
<b>Total cash used</b>	<b>21,431,600</b>	<b>28,571,904</b>	<b>26,824,605</b>	<b>27,761,663</b>	<b>28,982,982</b>
<b>Net cash used by operating activities</b>	<b>(21,131,455)</b>	<b>(27,732,598)</b>	<b>(26,144,162)</b>	<b>(27,138,996)</b>	<b>(28,293,028)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	1,213,350	1,438,777	1,401,445	1,403,288	1,595,419
<b>Total cash received</b>	<b>1,213,350</b>	<b>1,438,777</b>	<b>1,401,445</b>	<b>1,403,288</b>	<b>1,595,419</b>
<b>Cash used</b>					
Purchase of investment	-	4,000	-	-	-
Advances and loans made	4,880,788	8,373,915	10,811,716	13,397,881	15,364,780
Other	-	75	74	75	75
<b>Total cash used</b>	<b>4,880,788</b>	<b>8,377,990</b>	<b>10,811,790</b>	<b>13,397,956</b>	<b>15,364,855</b>
<b>Net cash from investing activities</b>	<b>(3,667,438)</b>	<b>(6,939,213)</b>	<b>(9,410,345)</b>	<b>(11,994,668)</b>	<b>(13,769,436)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	75	74	75	75
<b>Total cash received</b>	<b>-</b>	<b>75</b>	<b>74</b>	<b>75</b>	<b>75</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash used by financing activities</b>	<b>-</b>	<b>75</b>	<b>74</b>	<b>75</b>	<b>75</b>
<b>Net increase (decrease) in cash held</b>	<b>(24,798,893)</b>	<b>(34,671,736)</b>	<b>(35,554,433)</b>	<b>(39,133,589)</b>	<b>(42,062,389)</b>
Cash and cash equivalents at beginning of reporting period	-	-	5,040	10,254	15,614
Cash from Official Public Account for:					
- Appropriations	25,966,863	36,707,832	37,576,542	41,157,406	44,345,503
- Special Accounts	446,804	-	-	-	-
	26,413,667	36,707,832	37,576,542	41,157,406	44,345,503
Cash to Official Public Account for:					
- Appropriations	(1,225,405)	(2,031,056)	(2,016,895)	(2,018,457)	(2,277,621)
- Special Accounts	(389,369)	-	-	-	-
	(1,614,774)	(2,031,056)	(2,016,895)	(2,018,457)	(2,277,621)
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>5,040</b>	<b>10,254</b>	<b>15,614</b>	<b>21,107</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.10: Schedule of Administered Capital Budget**

The Department of Education and Training has no administered capital budget, therefore Table 3.2.10 is not presented.

**Table 3.2.11: Statement of Administered Asset Movements (2014–15)**

The Department of Education and Training has no administered asset movements, therefore Table 3.2.11 is not presented.





# AUSTRALIAN SKILLS QUALITY AUTHORITY

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## AUSTRALIAN SKILLS QUALITY AUTHORITY

### Section 1: Entity Overview and Resources

#### 1.1 STRATEGIC DIRECTION

The Australian Skills Quality Authority (ASQA) was established on 1 July 2011 by the *National Vocational Education and Training Regulator Act 2011* and supplementary legislation.

ASQA's focus is on building a nationally consistent regulatory system that gives confidence to stakeholders that vocational and education training providers, and providers of English language courses to overseas students, offer quality training and assessment services. ASQA works to ensure that this training is appropriate to meet Australia's social and economic needs for a highly educated and skilled population.

ASQA takes a modern and responsive approach to its regulation, employing a risk-based approach to support competitive and well-functioning markets.

ASQA commenced a Vocational Education and Training (VET) regulatory reform package in 2014 to:

- lower the regulatory burden and cost on high quality, fully compliant Registered Training Organisations (RTOs) through implementation of an earned autonomy strategy
- provide more support to RTOs who are trying to comply, but have some difficulties in fully meeting the national training standards required of RTOs, through education and information for RTOs
- apply even more rigorous regulation of seriously non-compliant, poor quality providers
- further implement a modern risk-based regulatory approach moving the VET regulatory trigger from the submission of an application by an RTO to better identifying and managing risk.

#### 1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Australian Skills Quality Authority at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2014–15 Budget year, including variations through Appropriation Bills (Nos. 3 and 4).

**Table 1.1: Australian Skills Quality Authority Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015**

	<i>Total available appropriation</i>	Estimate as at Budget <sup>+</sup>	Proposed Additional <sup>=</sup> Estimate	Total estimate at Additional Estimates
	<i>2013–14 \$'000</i>	2014–15 \$'000	2014–15 \$'000	2014–15 \$'000
<b>Ordinary annual services <sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	7,917	14,236	3,902	18,138
Departmental appropriation <sup>3</sup>	35,547	35,147	5,071	40,218
<b>Total</b>	<b>43,464</b>	<b>49,383</b>	<b>8,973</b>	<b>58,356</b>
<b>Total ordinary annual services</b>	<b>A 43,464</b>	<b>49,383</b>	<b>8,973</b>	<b>58,356</b>
<b>Departmental non-operating <sup>4</sup></b>				
Equity injections	2,236	2,676	797	3,473
<b>Total</b>	<b>2,236</b>	<b>2,676</b>	<b>797</b>	<b>3,473</b>
<b>Total other services</b>	<b>B 2,236</b>	<b>2,676</b>	<b>797</b>	<b>3,473</b>
<b>Total available annual appropriations</b>	<b>45,700</b>	<b>52,059</b>	<b>9,770</b>	<b>61,829</b>
<b>Total resourcing (A+B)</b>	<b>45,700</b>	<b>52,059</b>	<b>9,770</b>	<b>61,829</b>
<b>Total net resourcing for ASQA</b>	<b>45,700</b>	<b>52,059</b>	<b>9,770</b>	<b>61,829</b>

Note: All figures are GST exclusive.

1 *Appropriation Act (No. 1) 2014–2015* and *Appropriation Bill (No. 3) 2014–2015*.

2 Estimated adjusted balance carried from previous year for annual appropriations. The estimate as at Budget 2014–15 is updated to reflect the actual balance carried forward, as per the 2013–14 Annual Report.

3 Includes an amount of \$1.632m in 2014–15 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'

4 *Appropriation Act (No. 2) 2014–2015* and *Appropriation Bill (No. 4) 2014–2015*.

### 1.3 ENTITY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the Portfolio Budget Statements (PBS) 2014–15. The table is split into revenue, expense and capital measures, with the affected programme identified.

**Table 1.2: Entity 2014–15 Measures since Budget**

	Programme	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Revenue measures</b>					
Australian Skills Quality Authority revised regulatory model	1.1				
Administered revenues		(14,458)	(14,906)	(12,513)	(13,225)
<b>Total</b>		<b>(14,458)</b>	<b>(14,906)</b>	<b>(12,513)</b>	<b>(13,225)</b>
<b>Total revenue measures</b>					
Administered		(14,458)	(14,906)	(12,513)	(13,225)
<b>Total</b>		<b>(14,458)</b>	<b>(14,906)</b>	<b>(12,513)</b>	<b>(13,225)</b>
<b>Expense measures</b>					
Australian Skills Quality Authority revised regulatory model	1.1				
Departmental expenses		3,439	3,223	1,803	116
<b>Total</b>		<b>3,439</b>	<b>3,223</b>	<b>1,803</b>	<b>116</b>
<b>Total expense measures</b>					
Departmental		3,439	3,223	1,803	116
<b>Total</b>		<b>3,439</b>	<b>3,223</b>	<b>1,803</b>	<b>116</b>
<b>Capital measures</b>					
Australian Skills Quality Authority revised regulatory model	1.1				
Departmental capital		2,429	2,054	101	478
<b>Total</b>		<b>2,429</b>	<b>2,054</b>	<b>101</b>	<b>478</b>
<b>Total capital measures</b>					
Departmental		2,429	2,054	101	478
<b>Total</b>		<b>2,429</b>	<b>2,054</b>	<b>101</b>	<b>478</b>

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 Skills Quality Authority at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the PBS 2014–15 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 2014–15 Budget**

	Programme impacted	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Outcome 1</b>					
Decrease in estimates (administered)					
Australian Skills Quality Authority revised regulatory model	1.1	(14,458)	(14,906)	(12,513)	(13,225)
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>(14,458)</b>	<b>(14,906)</b>	<b>(12,513)</b>	<b>(13,225)</b>
Increase in estimates (departmental)					
Australian Skills Quality Authority revised regulatory model <sup>1</sup>	1.1	5,868	5,277	1,904	594
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>5,868</b>	<b>5,277</b>	<b>1,904</b>	<b>594</b>

<sup>1</sup> Includes Departmental Capital Budget funding and Capital funding.

**Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations**

	Programme impacted	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000
<b>Outcome 1</b>					
Decrease in estimates (administered)					
Parameter Adjustment (WCI)	1.1	-	(38)	(37)	(53)
<b>Net impact on estimates for Outcome 1 (administered)</b>		<b>-</b>	<b>(38)</b>	<b>(37)</b>	<b>(53)</b>
Decrease in estimates (departmental)					
Parameter Adjustment (WCI) <sup>1</sup>	1.1	-	(76)	(70)	(100)
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>-</b>	<b>(76)</b>	<b>(70)</b>	<b>(100)</b>

<sup>1</sup> New Wage Cost Index (WCI) adjustment since last update.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Australian Skills Quality Authority through Appropriation Bills (Nos. 3 and 4).

**Table 1.5: Appropriation Bill (No. 3) 2014–15**

	2013–14 Available \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000
<b>DEPARTMENTAL PROGRAMMES</b>				
<b>Outcome 1</b>				
Outcome 1: 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.	35,547	35,147	40,218	5,071
<b>Total</b>	<b>35,547</b>	<b>35,147</b>	<b>40,218</b>	<b>5,071</b>
<b>Total departmental</b>	<b>35,547</b>	<b>35,147</b>	<b>40,218</b>	<b>5,071</b>

**Table 1.6: Appropriation Bill (No. 4) 2014–15**

	2013–14 Available \$'000	2014–15 Budget \$'000	2014–15 Revised \$'000	Additional Estimates \$'000
<b>Non-operating</b>				
Equity injections	2,236	2,676	3,473	797
<b>Total non-operating</b>	<b>2,236</b>	<b>2,676</b>	<b>3,473</b>	<b>797</b>
<b>Australian Skills Quality Authority</b>				
<b>Total</b>	<b>2,236</b>	<b>2,676</b>	<b>3,473</b>	<b>797</b>

## Section 2: Revisions to Entity Outcomes and Planned Performance

### **2.1 RESOURCES AND PERFORMANCE INFORMATION**

The Government approved the provision of funding over four years for Australian Skills Quality Authority (ASQA) to progress its Vocational Education and Training regulatory reform package. This consisted of:

- funding to reduce regulatory costs on Registered Training Organisations (RTOs) by removing the requirement for ASQA to further increase its fees to meet a previous Council of Australian Governments decision for ASQA to become a full cost recovery regulator
- funding to provide a capital budget to allow ASQA to upgrade its Information and Communications Technology system
- funding for other reforms, in particular an enhanced programme of engagement and education of RTOs to reduce non-compliance and implement the new national training standards.

### **OUTCOME 1**

#### **Outcome 1 Strategy**

There is no change to ASQA's existing 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.



**Table 2.1 Budgeted Expenses and Resources for Outcome 1**

<b>Outcome 1:</b> 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.	2013–14 Actual expenses \$'000	2014–15 Revised Estimated expenses \$'000
<b>Programme 1.1: Regulation and advice</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	35,547	38,586
Expenses not requiring appropriation in the Budget year <sup>2</sup>	3,166	2,985
<b>Total for Programme 1.1</b>	<b>38,713</b>	<b>41,571</b>
<b>Outcome 1 Totals by appropriation type</b>		
Expenses not requiring appropriation in the Budget year <sup>2</sup>	3,166	2,985
<b>Total expenses for Outcome 1</b>	<b>38,713</b>	<b>41,571</b>
	2013–14	2014–15
<b>Average Staffing Level (number)</b>	197	205

1 Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Retained Revenue Receipts under s74 of the *Public Governance Performance and Accountability Act 2013*'.

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

**Programme Expenses 1.1**

	2013–14 Actual \$'000	2014–15 Revised budget \$'000	2015–16 Forward year 1 \$'000	2016–17 Forward year 2 \$'000	2017–18 Forward year 3 \$'000
Annual departmental expenses:					
Departmental item	35,547	38,586	37,280	35,611	34,220
Expenses not requiring appropriation in the Budget year <sup>1</sup>	3,166	2,985	3,363	3,671	3,083
<b>Total programme expenses</b>	<b>38,713</b>	<b>41,571</b>	<b>40,643</b>	<b>39,282</b>	<b>37,303</b>

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

## Section 3: Explanatory Tables and Budgeted Financial Statements

### **3.1 EXPLANATORY TABLES**

#### **Estimates of Special Account Flows**

Australian Skills Quality Authority has no Special Accounts, therefore Table 3.1.1 is not presented.

### **3.2 BUDGETED FINANCIAL STATEMENTS**

#### **3.2.1 Analysis of Budgeted Financial Statements**

The major change for ASQA since the Portfolio Budget Statements (PBS) 2014–15 is the additional funding for the Vocational Education and Training (VET) Reform, including Departmental Capital Budget (DCB) funding and additional capital funding. The revised budgeted financial statements for ASQA are presented in this section.

#### **3.2.2 Budgeted Financial Statements**

##### **Departmental Financial Statements**

On 8 October 2014 an increase to ASQA's budget of \$68m was announced as part of a VET Reform Funding Package under the New Policy Proposals (NPP). The funding is to be spread over the 4 years from 2014–15 to 2017–18.

For 2014–15, the increase includes an additional \$3.439m in 2014–15 for employee and supplier expenses to implement VET regulatory reform initiatives. The NPP will increase the Average Staffing Level (ASL) to 205 in 2014–15 from the 197 ASL as published in the PBS 2014–15.

The PBS 2014–15 also includes funding for new capital (Bill 2 equity injection) of \$2.676m relating to ASQA's Information and Communications Technology (ICT) upgrade (NIMBUS Program). ASQA received additional capital funding of \$5.062m over four years for new ICT and asset replacement (including Information Technology equipment and property fit outs). For 2014–15, the additional amount since the PBS 2014–15 is \$1.632m under Appropriation Act 3 (DCB) and \$0.797m under Appropriation Act 4.

**Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (for the period ended 30 June)**

	<i>Actual</i>	Revised	Forward	Forward	Forward
	2013–14	budget	estimate	estimate	estimate
	\$'000	2014–15	2015–16	2016–17	2017–18
		\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	22,283	25,436	25,095	22,953	21,304
Suppliers	10,372	13,150	12,185	12,658	12,916
Grants					
Depreciation and amortisation	3,166	2,985	3,363	3,671	3,083
Finance costs	9				
<b>Total expenses</b>	<b>35,830</b>	<b>41,571</b>	<b>40,643</b>	<b>39,282</b>	<b>37,303</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other revenue	104	-	-	-	-
<b>Total own-source income</b>	<b>104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of (contribution by) services</b>	<b>35,726</b>	<b>41,571</b>	<b>40,643</b>	<b>39,282</b>	<b>37,303</b>
Revenue from Government	35,547	38,586	37,280	35,611	34,220
<b>Surplus (Deficit) before income tax</b>	<b>(179)</b>	<b>(2,985)</b>	<b>(3,363)</b>	<b>(3,671)</b>	<b>(3,083)</b>
Income tax expense					
<b>Surplus (Deficit) after income tax</b>	<b>(179)</b>	<b>(2,985)</b>	<b>(3,363)</b>	<b>(3,671)</b>	<b>(3,083)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	49	-	-	-	-
<b>Total other comprehensive income after income tax</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(130)</b>	<b>(2,985)</b>	<b>(3,363)</b>	<b>(3,671)</b>	<b>(3,083)</b>
<b>Total Comprehensive Income (loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations</b>	<b>(130)</b>	<b>(1,353)</b>	<b>(1,973)</b>	<b>(3,671)</b>	<b>(3,083)</b>
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	-	1,632	1,390	-	-
<b>Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income</b>	<b>(130)</b>	<b>(2,985)</b>	<b>(3,363)</b>	<b>(3,671)</b>	<b>(3,083)</b>

Prepared on Australian Accounting Standards basis.

<sup>1</sup> 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)**

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	295	295	295	295	295
Trade and other receivables	18,062	17,552	17,415	13,605	10,455
<b>Total financial assets</b>	<b>18,357</b>	<b>17,847</b>	<b>17,710</b>	<b>13,900</b>	<b>10,750</b>
<b>Non-financial assets</b>					
Land and buildings	4,148	2,800	1,250	1,551	2,377
Property, plant and equipment	199	358	528	825	748
Intangibles	3,880	7,190	10,341	9,845	9,313
Other non-financial assets	5	5	5	5	5
<b>Total non-financial assets</b>	<b>8,232</b>	<b>10,353</b>	<b>12,124</b>	<b>12,226</b>	<b>12,443</b>
<b>Total assets</b>	<b>26,589</b>	<b>28,200</b>	<b>29,834</b>	<b>26,126</b>	<b>23,193</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,950	1,950	1,950	1,950	1,950
Other payables	1,232	416	279	140	(60)
<b>Total payables</b>	<b>3,182</b>	<b>2,366</b>	<b>2,229</b>	<b>2,090</b>	<b>1,890</b>
<b>Provisions</b>					
Employee provisions	4,769	5,075	5,075	5,075	5,244
Other provisions	257	257	257	257	(40)
<b>Total provisions</b>	<b>5,026</b>	<b>5,332</b>	<b>5,332</b>	<b>5,332</b>	<b>5,204</b>
<b>Total liabilities</b>	<b>8,208</b>	<b>7,698</b>	<b>7,561</b>	<b>7,422</b>	<b>7,094</b>
<b>Net assets</b>	<b>18,381</b>	<b>20,502</b>	<b>22,273</b>	<b>18,704</b>	<b>16,099</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	13,882	18,988	24,122	24,224	24,702
Reserves	69	69	69	69	69
Retained surplus (accumulated deficit)	4,430	1,445	(1,918)	(5,589)	(8,672)
<b>Total parent entity interest</b>	<b>18,381</b>	<b>20,502</b>	<b>22,273</b>	<b>18,704</b>	<b>16,099</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2014–15)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	4,430	69	-	13,882	18,381
<b>Adjusted opening balance</b>	<b>4,430</b>	<b>69</b>	<b>-</b>	<b>13,882</b>	<b>18,381</b>
<b>Comprehensive income</b>					
Surplus (deficit) for the period	(2,985)	-	-	-	(2,985)
<b>Total comprehensive income</b>	<b>(2,985)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,985)</b>
<b>Contributions by owners</b>					
Equity Injection - Appropriation	-	-	-	3,473	3,473
Departmental Capital Budget (DCB)	-	-	-	1,632	1,632
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,105</b>	<b>5,105</b>
<b>Estimated closing balance as at 30 June 2015</b>	<b>1,445</b>	<b>69</b>	<b>-</b>	<b>18,988</b>	<b>20,502</b>
<b>Closing balance</b>	<b>1,445</b>	<b>69</b>	<b>-</b>	<b>18,988</b>	<b>20,502</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)**

	<i>Actual</i>	Revised	Forward	Forward	Forward
	<i>2013–14</i>	budget	estimate	estimate	estimate
	<i>\$'000</i>	2014–15	2015–16	2016–17	2017–18
		\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	33,316	39,096	37,417	39,421	37,370
Sale of goods and rendering of services	29	-	-	-	-
Net GST received	84	1,187	1,084	1,113	1,186
<b>Total cash received</b>	<b>33,429</b>	<b>40,283</b>	<b>38,501</b>	<b>40,534</b>	<b>38,556</b>
<b>Cash used</b>					
Employees	21,183	25,809	25,095	22,953	21,135
Suppliers	10,640	13,287	12,322	12,797	13,413
Net GST paid	-	1,187	1,084	1,113	1,186
s74 Retained Revenue Receipts transferred to OPA	1,441	-	-	-	-
<b>Total cash used</b>	<b>33,264</b>	<b>40,283</b>	<b>38,501</b>	<b>36,863</b>	<b>35,734</b>
<b>Net cash from (used by) operating activities</b>	<b>165</b>	<b>-</b>	<b>-</b>	<b>3,671</b>	<b>2,822</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	2,364	5,105	5,134	3,772	3,300
<b>Total cash used</b>	<b>2,364</b>	<b>5,105</b>	<b>5,134</b>	<b>3,772</b>	<b>3,300</b>
<b>Net cash from (used by) investing activities</b>	<b>(2,364)</b>	<b>(5,105)</b>	<b>(5,134)</b>	<b>(3,772)</b>	<b>(3,300)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	2,236	5,105	5,134	101	478
<b>Total cash received</b>	<b>2,236</b>	<b>5,105</b>	<b>5,134</b>	<b>101</b>	<b>478</b>
<b>Net cash used by financing activities</b>	<b>2,236</b>	<b>5,105</b>	<b>5,134</b>	<b>101</b>	<b>478</b>
<b>Net increase (decrease) in cash held</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	258	295	295	295	295
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>295</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Capital Budget Statement — Departmental**

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 (DCB)	-	1,632	1,390	-	-
Equity injections - Act No. 2	2,236	3,473	3,744	101	478
<b>Total new capital appropriations</b>	<b>2,236</b>	<b>5,105</b>	<b>5,134</b>	<b>101</b>	<b>478</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	2,236	5,105	5,134	101	478
<b>Total Items</b>	<b>2,236</b>	<b>5,105</b>	<b>5,134</b>	<b>101</b>	<b>478</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	2,236	3,473	3,744	101	478
Funded by capital appropriation - DCB <sup>2</sup>	-	1,632	1,390	-	-
Funded internally from departmental resources <sup>3</sup>	-	-	-	3,671	2,822
<b>TOTAL AMOUNT SPENT</b>	<b>2,236</b>	<b>5,105</b>	<b>5,134</b>	<b>3,772</b>	<b>3,300</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,236	5,105	5,134	3,772	3,300
<b>Total cash used to acquire assets</b>	<b>2,236</b>	<b>5,105</b>	<b>5,134</b>	<b>3,772</b>	<b>3,300</b>

Note: Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

1 Includes both current and prior Act 2 and Bills 4/6 appropriations.

2 Does not include annual finance lease costs. Includes purchase from current and previous years' DCBs.

3 Includes sources of funding in current and prior year Act 1 and Bill 3 (excluding amounts from the DCB); internally developed assets, s74 retained revenue receipts and proceeds from the sale of assets.

**Table 3.2.6: Statement of Asset Movements (2014–15)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2014</b>				
Gross book value	6,060	310	5,739	12,109
Accumulated depreciation/amortisation and impairment	1,912	111	1,859	3,882
<b>Opening net book balance</b>	<b>7,972</b>	<b>421</b>	<b>7,598</b>	<b>15,991</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity <sup>1</sup>	400	250	2,823	3,473
By purchase - appropriation ordinary annual services <sup>2</sup>	-	-	1,632	1,632
<b>Total additions</b>	<b>400</b>	<b>250</b>	<b>4,455</b>	<b>5,105</b>
<b>Other movements</b>				
Depreciation/amortisation expense	1,748	91	1,146	2,985
<b>Total other movements</b>	<b>1,748</b>	<b>91</b>	<b>1,146</b>	<b>2,985</b>
<b>As at 30 June 2015</b>				
Gross book value	6,460	560	10,195	17,215
Accumulated depreciation/amortisation and impairment	3,660	202	3,005	6,867
<b>Closing net book balance</b>	<b>2,800</b>	<b>358</b>	<b>7,190</b>	<b>10,348</b>

Prepared on Australian Accounting Standards basis.

- 1 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2014–15, including Collection Development Acquisition Budgets.
- 2 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2014–15 for depreciation / amortisation expenses, DCBs or other operational expenses.



### Schedule of Administered Activity

Since the PBS 2014–15, ASQA has been approved to move from a full cost recovered to a partial cost recovered entity. As a result, the estimated administered revenue has decreased and the impact is represented in the financial statements below.

**Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)**

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Write-down and impairment of assets	50	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-taxation revenue</b>					
Fees and fines	19,568	20,083	19,368	18,679	17,951
Other revenue	64	70	70	70	70
<b>Total non-taxation revenue</b>	<b>19,632</b>	<b>20,153</b>	<b>19,438</b>	<b>18,749</b>	<b>18,021</b>
<b>Total own-source revenues administered on behalf of Government</b>	<b>19,632</b>	<b>20,153</b>	<b>19,438</b>	<b>18,749</b>	<b>18,021</b>
<b>Gains</b>					
Write-downs and impairments	196	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>196</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>19,828</b>	<b>20,153</b>	<b>19,438</b>	<b>18,749</b>	<b>18,021</b>
<b>Net Cost of (contribution by) services</b>	<b>(19,778)</b>	<b>(20,153)</b>	<b>(19,438)</b>	<b>(18,749)</b>	<b>(18,021)</b>
<b>Surplus (Deficit) before income tax</b>	<b>19,778</b>	<b>20,153</b>	<b>19,438</b>	<b>18,749</b>	<b>18,021</b>
<b>Total comprehensive income (loss)</b>	<b>19,778</b>	<b>20,153</b>	<b>19,438</b>	<b>18,749</b>	<b>18,021</b>

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)**

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Trade and other receivables	247	247	247	247	247
<b>Total financial assets</b>	<b>247</b>	<b>247</b>	<b>247</b>	<b>247</b>	<b>247</b>
<b>Total assets administered on behalf of Government</b>	<b>247</b>	<b>247</b>	<b>247</b>	<b>247</b>	<b>247</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Provisions</b>					
Other provisions	235	235	235	235	235
<b>Total provisions</b>	<b>235</b>	<b>235</b>	<b>235</b>	<b>235</b>	<b>235</b>
<b>Total liabilities administered on behalf of Government</b>	<b>235</b>	<b>235</b>	<b>235</b>	<b>235</b>	<b>235</b>
<b>Net assets/(liabilities)</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)**

	Actual 2013–14 \$'000	Revised budget 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000	Forward estimate 2017–18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	21,160	20,083	19,368	18,679	17,951
Taxes	35	70	70	70	70
<b>Total cash received</b>	<b>21,195</b>	<b>20,153</b>	<b>19,438</b>	<b>18,749</b>	<b>18,021</b>
Other	417	-	-	-	-
<b>Total cash used</b>	<b>417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash used by operating activities</b>	<b>20,778</b>	<b>20,153</b>	<b>19,438</b>	<b>18,749</b>	<b>18,021</b>
<b>Net increase (decrease) in cash held</b>	<b>20,778</b>	<b>20,153</b>	<b>19,438</b>	<b>18,749</b>	<b>18,021</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	417	-	-	-	-
	<b>417</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash to Official Public Account for:					
- Appropriations	(21,195)	(20,153)	(19,438)	(18,749)	(18,021)
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.10: Schedule of Administered Capital Budget**

ASQA has no administered capital budget, therefore Table 3.2.10 is not presented.

**Table 3.2.11: Statement of Administered Asset Movements (2014–15)**

ASQA has no administered asset movements, therefore Table 3.2.11 is not presented.

**Notes to the Financial Statements**

ASQA's budgeted financial statements are presented in accordance with the Australian Accounting Standards, Accounting Guidance Releases and having regard to the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997* (repealed 1 July 2014) and the new *Public Governance, Performance and Accountability Act 2013*.