Portfolio Additional

Estimates Statements 2018–19

Education and Training Portfolio

This document has been produced as an aid to accessing the information contained in the [Education and Training Portfolio Additional Estimates Statements 2018–1](https://docs.education.gov.au/node/52401)9. Whilst the information contained is the same, it differs in format from the document tabled in Parliament on 14 February 2019). Footnotes, page references and the presentation of tables may not exactly match the print friendly edition. [The financial tables are also available in excel format from data.gov.au](http://data.gov.au/).

Explanations of Additional Estimates 2018–19

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**The Hon Dan Tehan MP**  
Minister for Education**Senator the Hon Michaelia Cash**

Minister for Small and Family Business,   
Skills and Vocational Education

Senator the Hon Scott Ryan  
President of the Senate  
Parliament House  
CANBERRAACT2600

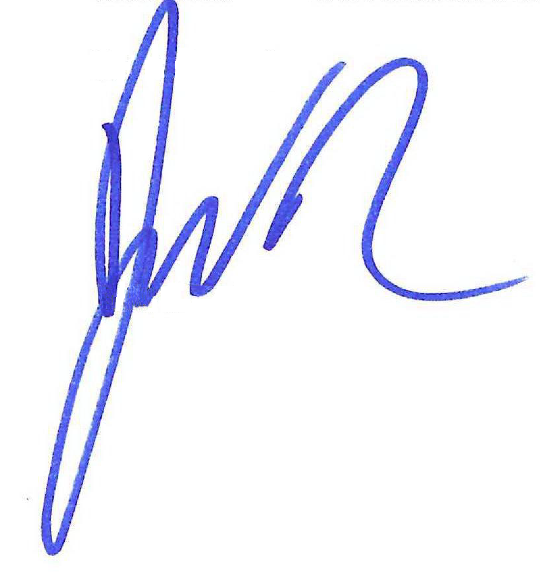
The Hon Tony Smith MP  
Speaker  
Parliament House  
CANBERRAACT2600

Dear Mr President and Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the  
2018–19 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.

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



Yours sincerely

**DAN TEHAN MICHAELIA CASH**

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nfp not for publication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.

Enquiries

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

[Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.](http://www.budget.gov.au)

User guide  
to the  
Portfolio Additional  
Estimate Statements

# User guide

The purpose of the 2018–19 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 programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2)   
2018–2019. 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) 2018–19* is a mid‑year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources

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

Section 2: Revisions to outcomes and planned performance

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

Section 3: Special account flows and budgeted financial statements

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

Portfolio glossary

Explains key terms relevant to the portfolio.

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Portfolio overview

# Portfolio overview

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

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

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

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

The department is the only portfolio entity affected by Additional Estimates and required to publish statements in the PAES. The Additional Estimates are outlined in *Table 1.4 Appropriation Bill (No. 3) 2018–19* and *Table 1.5 Appropriation Bill (No. 4)   
2018–19*.

Figure 1: Education and Training Portfolio structure and outcomes

**The Hon Dan Tehan MP**

Minister for Education

**Senator the Hon Michaelia Cash**

Minister for Small and Family Business, Skills and Vocational Education

**Department of Education and Training**

Dr Michele Bruniges AM—Secretary

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

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

**Australian Curriculum, Assessment and Reporting Authority**

Janet Davy—Acting Chief Executive Officer

**Outcome:** Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system.

**Australian Institute for Teaching and School Leadership**

Edmund Misson—Acting Chief Executive Officer

**Outcome:** Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities, and supporting the teaching profession.

**Australian Research Council**

Professor Sue Thomas—Chief Executive Officer

**Outcome:** Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.

**Australian Skills Quality Authority**

Mark Paterson AO—Chief Commissioner and Chief Executive Officer

**Outcome:** Contribute to a high quality vocational education and training sector, including through streamlined and nationally consistent regulation of training providers and courses, and the communication of advice to the sector on improvements to the quality of vocational education and training.

**Tertiary Education Quality and Standards Agency**

Anthony McClaran—Chief Executive Officer

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

**Australian National University**

Professor Brian P. Schmidt AC—Vice-Chancellor, President and Chief Executive Officer

Entity additional estimates statements

Department of Education and Training

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Department of Education and Training

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

The Government’s Mid‑Year Economic and Fiscal Outlook (MYEFO) 2018–19, released on 17 December 2018, included a range of measures for the department to implement as part of delivering its purpose of ‘maximising opportunity and prosperity through national leadership on education and training’.

Building on the success of the Family Day Care (FDC) integrity measure, the Government is investing in **further improving payment integrity** **to family day care services.** Through further targeted activities to address non‑compliance and fraudulent behaviour in the FDC sector, the Government will achieve savings of $135.8 million over four years from 2018–19. This measure does not impact the support families will receive for legitimate care.

The Government will provide an additional $35.1 million over four years from 2018–19 to **increase the *In Home Care* (IHC) program's family hourly rate cap** from $25.48 to $32.00 and to increase the number of IHC places from 3,000 to 3,200, commencing from 1 January 2019. These changes will help to improve families' access to affordable IHC services, based on the latest available data.

The Government will **contribute to the costs of implementing national policy initiatives** developed with the states and territories to support the implementation of the National School Reform Agreement. The initiatives will focus on strategic reform in areas that will have the most impact on student achievement and school improvement, to support every child to realise their full learning potential. The National School Reform Agreement, developed through the COAG Education Council, has been informed by recommendations of the *Review to Achieve Educational Excellence in Australian Schools*, led by Mr David Gonski AC.

The Government will provide $1.2 billion over four years from 2018–19 to implement recommendations of the National School Resourcing Board's *Review of the socio*‑*economic status score methodology*. This will help ensure funding to non‑government schools flows to support students who need it most.

The measure includes:

* $3.2 billion over 11 years from 2019–20 to introduce, from the 2020 school year, a fairer and more equitable method for calculating Commonwealth funding for non‑government schools, which uses parent income to measure a school community's capacity to contribute to their school's costs
* $170.8 million over two years from 2018–19 to provide funding certainty for non‑government schools for the 2019 school year
* $1.2 billion over 10 years from 2020–21 to establish a new fund to address specific challenges in the non‑government school sector, such as strengthening outcomes for educationally disadvantaged schools and students, supporting student wellbeing, and providing affordable choice for parents.

The Government will provide **additional support for students** with $20.0 million over four years from 2018–19 to support student achievement and school improvement, particularly in disadvantaged communities including those in remote and regional locations.

This includes funding to: non‑government distance education schools, non‑government schools experiencing unforeseen short‑term financial difficulties, to extend the *Flexible Literacy for Remote Primary Schools Program* pilot into the 2019 school year and for Music Australia to continue the music education program *Music Count Us In* in the 2019 school year.

The Government will adjust the growth in funding available under the Research Block Grants scheme, achieving savings of $328.5 million over four years from 2018–19. The Research Block Grants scheme will provide $1.9 billion in 2019, and will continue to increase on an annual basis reaching $2.0 billion in 2022.

The Government will remove the 25 per cent FEE‑HELP loan fee applied to students studying undergraduate courses at Table B (private) universities under the *Higher Education Support Act 2003*, for loans made on or after 1 January 2019, to align with student loan arrangements for students studying at Table A (public) universities.

The Government will provide $134.8 million over four years from 2018–19 to **strengthen higher education enrolment in regional Australia** by funding additional study places, scholarships and enhanced facilities to increase accessibility.

This measure includes $92.5 million over four years from 2018–19 to support more students at five regionally focused universities: the University of the Sunshine Coast, James Cook University, the University of Newcastle, Central Queensland University and Federation University Australia.

This measure also includes $42.3 million over four years from 2018–19 to provide:

* an additional 1,955 scholarships in 2019, valued at up to $18,000 each, for students undertaking Science, Technology, Engineering, Mathematics, Health and Agriculture tertiary qualifications
* support for additional Regional Study Hubs across a range of locations to improve access to higher education for students from rural and remote Australia
* support for the development of a National Regional, Rural and Remote Higher Education Strategy, as part of the Government's response to Professor John Halsey's *Independent Review into Regional, Rural and Remote Education*.

The Government will provide $40.0 million over four years from 2018–19 (including $0.2 million in capital funding in 2018–19) to **increase support for Australian Apprenticeships**. The measure includes:

* $27.6 million over four years from 2018–19 (and $15.3 million per year ongoing) to extend the eligibility for the *Support for Adult Australian Apprentices Incentive* to apprentices aged 21 years and over (the current eligible age is 25 years and over)
* $5.4 million over four years from 2018–19 (and $1.9 million per year ongoing) to ensure the ongoing delivery of the Integrated Information Service (IIS) supporting Australian apprenticeships and traineeships. The IIS provides up‑to‑date and accurate information on over 1,300 qualifications and other vital information to assist apprentices, employers and key stakeholders
* $5.4 million over four years from 2018–19 (and $1.9 million per year ongoing) for WorldSkills Australia, to support Australia’s participation in international skills competitions, and raise the status of vocational education and training (VET) as a potential career pathway.

This measure also includes support to conduct an independent, expert review of Australia's VET sector. The review will be conducted by the Hon Steven Joyce, former New Zealand Minister for Tertiary Education, Skills and Employment and Minister of Finance, supported by a taskforce and $1.5 million in 2018–19 in the Department of the Prime Minister and Cabinet.

The Government will provide $4.7 million in 2018–19 to **support growing job demands in regional Tasmania and Caboolture**. Funding will include:

* $3.9 million for the North‑West Tasmania Job Ready Generation Package, to ensure the region has the skilled workers it needs to meet growing job demands in regional Tasmania's strengthening economy
* $0.8 million to establish and support a new Advanced Welding Training Centre in Caboolture, Queensland.

The Government will provide **additional student protection** by implementing a new remedy mechanism for students who incurred VET FEE‑HELP loans scheme debts following inappropriate behaviour by VET providers, and **new tuition protection schemes** to deliver long‑term tuition assurance services to support students with VET Student Loans (VSL) and non‑university higher education FEE‑HELP loans.

The Government will provide $13.5 million in 2018–19 to the University of New South Wales to support the **establishment of the Howard Library** within the Museum of Australian Democracy (MoAD) at Old Parliament House. Complementing the MoAD's existing collections, the library will support learning, research and the public’s understanding of Australian democracy by including a collection of official papers and display items from the period when the Hon John Howard OM AC was Prime Minister.

For further information on the resourcing impact of MYEFO and other measures, refer to *Table 1.2: Entity 2018–19 measures since Budget* and *Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget*.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Education and Training at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018–19 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2018–19 as at Additional Estimates February 2019

|  | *Actual available appropriation  2017–18 $'000* | Estimate as at Budget  2018–19 $'000 | Proposed Additional Estimates  2018–19 $'000 | Total estimate at Additional Estimates 2018–19 $'000 |
| --- | --- | --- | --- | --- |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Prior year appropriations available | *50,378* | *-* | *-* | 50,378 |
| Departmental appropriation | *343,882* | *344,269* | *16,776* | 361,045 |
| s74 External Revenue(b) | *22,833* | *12,027* | *5,000* | 17,027 |
| Departmental capital budget(c)(d) | *22,784* | *22,671* | *(7,675)* | 14,996 |
| Annual appropriations - other services - non-operating(e) | *-* | *-* | *-* | - |
| Prior year appropriations available | *17,522* | *-* | *-* | 17,522 |
| Equity injection | *15,779* | *8,519* | *691* | 9,210 |
| *Total departmental annual appropriations* | ***473,178*** | ***387,486*** | ***14,792*** | **470,178** |
| Special accounts(f) |  |  |  |  |
| Opening balance | *4,089* | *4,089* | *-* | 4,089 |
| Appropriation receipts(g) | *-* | *-* | *-* | - |
| Appropriation receipts from other entities | *-* | *-* | *-* | - |
| Non-appropriation receipts | *-* | *6,281* | *-* | 6,281 |
| *Total special accounts* | **4,089** | **10,370** | **-** | **10,370** |
| *less departmental appropriations drawn from annual/special appropriations and credited to special accounts* | **-** | **-** | **-** | **-** |
| ***Total departmental resourcing*** | **477,267** | **397,856** | **14,792** | **480,548** |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Prior year appropriations available | *-* | *-* | *-* | - |
| Outcome 1 | *479,818* | *469,678* | *18,809* | 488,487 |
| Outcome 2 | *1,598,288* | *1,344,495* | *(27,059)* | 1,317,436 |
| Payments to corporate entities(h) | *19,567* | *-* | *-* | - |
| Annual appropriations - other services - specific paymentsto States, ACT, NT and local government(e) |  |  |  |  |
| Prior year appropriations available | *-* | *-* | *-* | - |
| Outcome 1 | *40,221* | *62,514* | *(241)* | 62,273 |
| *Total administered annual appropriations* | **2,137,894** | **1,876,687** | **(8,491)** | **1,868,196** |
| *Total administered special appropriations* | **41,863,267** | **44,560,748** | **(125,681)** | **44,435,067** |
| Special accounts(f) |  |  |  |  |
| Opening balance | *83,216* | *68,579* | *20,126* | 88,705 |
| Appropriation receipts(g) | *11,698* | *9,151* | *-* | 9,151 |
| Appropriation receipts from other entities | *-* | *-* | *-* | - |
| Non-appropriation receipts | *28,909* | *9,623* | *252* | 9,875 |
| *Total special account receipts* | **123,823** | **87,353** | **20,378** | **107,731** |
| *less administered appropriations drawn from annual/special appropriations and credited to special accounts* | *(11,698)* | *(9,151)* | *-* | (9,151) |
| *less payments to corporate entities from annual/special appropriations* | *(19,567)* | *-* | *-* | - |
| ***Total administered resourcing*** | **44,156,249** | **46,533,939** | **(113,794)** | **46,420,145** |
| **Total resourcing for Department of Education and Training** | **44,633,516** | **46,931,795** | **(99,002)** | **46,900,693** |

|  | *Actual2017–18* | 2018–19 |
| --- | --- | --- |
| **Average staffing level (number)** | *1,685* | 1,774 |

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2018–19 as at Additional Estimates February 2019 (continued)

Third party payments from and on behalf of other entities

|  | *Actual available appropriation  2017–18 $'000* | Estimate as at Budget  2018–19 $'000 | Proposed Additional Estimates  2018–19 $'000 | Total estimate at Additional Estimates 2018–19 $'000 |
| --- | --- | --- | --- | --- |
| Payments made on behalf of another entity (as disclosed in the respective entity's resource statement) |  |  |  |  |
| Department of Human Services | *1,375,019* | *7,928,652* | *(168,380)* | 7,760,272 |
| Payments made to other entities for the provision of services (disclosed above) |  |  |  |  |
| Department of Social Services | *6,800* | *6,709* | *-* | 6,709 |
| Payments made to corporate entities within the Portfolio |  |  |  |  |
| Australian Curriculum, Assessment and Reporting Authority (Annual Appropriation Act No.1) | *13,036* | *15,216* | *-* | 15,216 |
| Australian Institute for Teaching and School Leadership (Annual Appropriation Act No.1) | *13,092* | *11,761* | *-* | 11,761 |

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

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

(a) Appropriation Act (No. 1) 2018–2019 and Appropriation Bill (No. 3) 2018–2019.

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

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

(d) Reflects a $7.7 million Departmental Capital Budget (DCB) reduction, subject to quarantine under section 51 of the *Public Governance, Performance and Accountability Act 2013*. It corresponds with increases to the DCBs for the Departments of Jobs and Small Business and Finance.

(e) Appropriation Act (No. 2) 2018–2019 and Appropriation Act (No. 4) 2018–2019.

(f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1.

(g) Amounts credited to the special accounts from Education and Training's annual and special appropriations.

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

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Department of Education and Training 2018–19 measures since Budget

|  | Program | 2018–19 $'000 | 2019–20 $'000 | 2020–21 $'000 | 2021–22 $'000 |
| --- | --- | --- | --- | --- | --- |
| **Revenue measures** |  |  |  |  |  |
| Higher Education Loan Program - amendment to loan fees | 2.4 |  |  |  |  |
| Administered revenues |  | (9,772) | (20,208) | (21,563) | (23,307) |
| Departmental revenues |  | - | - | - | - |
| **Total** |  | **(9,772)** | **(20,208)** | **(21,563)** | **(23,307)** |
| Strengthening Higher Education in Regional Australia - additional support for students and universities | 2.4 |  |  |  |  |
| Administered revenues |  | - | 8 | 33 | 97 |
| Departmental revenues |  | - | - | - | - |
| **Total** |  | **-** | **8** | **33** | **97** |
| VET Student Loans and FEE-HELP - new tuition protection schemes | 2.4 |  |  |  |  |
| Administered revenues |  | - | 5,857 | 6,877 | 7,232 |
| Departmental revenues |  | - | - | - | - |
| **Total** |  | **-** | **5,857** | **6,877** | **7,232** |
| Trade Recognition Australia - Cost Recovery | 2.8 |  |  |  |  |
| Administered revenues |  | 8,897 | 25,823 | 29,695 | 34,150 |
| Departmental revenues |  | - | - | - | - |
| **Total** |  | **8,897** | **25,823** | **29,695** | **34,150** |
| **Total revenue measures** |  |  |  |  |  |
| Administered |  | (875) | 11,480 | 15,042 | 18,172 |
| Departmental |  | - | - | - | - |
| **Total** |  | **(875)** | **11,480** | **15,042** | **18,172** |
| **Expense measures** |  |  |  |  |  |
| Family Day Care - further improving payment integrity(a) | 1.1, 1.4 |  |  |  |  |
| Administered expenses |  | (694) | (56,808) | (64,551) | (64,800) |
| Departmental expenses |  | 3,623 | 13,335 | 14,160 | 10,108 |
| **Total** |  | **2,929** | **(43,473)** | **(50,391)** | **(54,692)** |
| In Home Care - increase to family hourly rate cap(a) | 1.1, 1.4 |  |  |  |  |
| Administered expenses |  | 4,342 | 9,888 | 10,025 | 10,326 |
| Departmental expenses |  | 172 | 172 | - | - |
| **Total** |  | **4,514** | **10,060** | **10,025** | **10,326** |
| Response to the Review of the Socio-Economic Status Score Methodology | 1.6 |  |  |  |  |
| Administered expenses |  | 135,068 | 116,553 | 416,722 | 497,920 |
| Departmental expenses |  | 2,118 | 2,385 | 1,273 | 1,282 |
| **Total** |  | **137,186** | **118,938** | **417,995** | **499,202** |
| Schools Funding - additional support for students | 1.6, 1.7 |  |  |  |  |
| Administered expenses |  | 8,926 | 4,910 | 2,876 | 3,196 |
| Departmental expenses |  | 39 | 39 | - | - |
| **Total** |  | **8,965** | **4,949** | **2,876** | **3,196** |
| National School Reform Agreement - Commonwealth contribution to national policy initiatives | 1.7 |  |  |  |  |
| Administered expenses |  | nfp | nfp | nfp | nfp |
| Departmental expenses |  | nfp | nfp | nfp | nfp |
| **Total** |  | **nfp** | **nfp** | **nfp** | **nfp** |
| Women's Economic Security Package(b) | 1.7 |  |  |  |  |
| Administered expenses |  | - | - | 550 | 550 |
| Departmental expenses |  | - | - | 26 | 27 |
| **Total** |  | **-** | **-** | **576** | **577** |
| Early Learning and School Support - supporting communities with the advancement of culture | 1.7 |  |  |  |  |
| Administered expenses |  | 2,400 | - | - | - |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **2,400** | **-** | **-** | **-** |
| Jobs and Education Data Infrastructure - data tool for employers and employees | 2 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 313 | 451 | - | - |
| **Total** |  | **313** | **451** | **-** | **-** |
| VET FEE-HELP Debts - additional student protection(c) | 2 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 1,271 | 417 | - | - |
| **Total** |  | **1,271** | **417** | **-** | **-** |
| Strengthening Higher Education in Regional Australia - additional support for students and universities | 2.1, 2.3, 2.4 |  |  |  |  |
| Administered expenses |  | 16,163 | 35,924 | 40,386 | 41,721 |
| Departmental expenses |  | 728 | - | - | - |
| **Total** |  | **16,891** | **35,924** | **40,386** | **41,721** |
| Howard Library - establishment | 2.3 |  |  |  |  |
| Administered expenses |  | 13,500 | - | - | - |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **13,500** | **-** | **-** | **-** |
| Higher Education Loan Program - amendment to loan fees | 2.4 |  |  |  |  |
| Administered expenses |  | 74 | 145 | 143 | 152 |
| Departmental expenses |  | 17 | - | - | - |
| **Total** |  | **91** | **145** | **143** | **152** |
| Research Block Grants - growth adjustment | 2.5 |  |  |  |  |
| Administered expenses |  | (916) | (39,248) | (77,585) | (79,368) |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **(916)** | **(39,248)** | **(77,585)** | **(79,368)** |
| VET Student Loans and FEE-HELP - new tuition protection schemes | 2.4 |  |  |  |  |
| Administered expenses |  | - | 6,974 | 7,394 | 6,574 |
| Departmental expenses |  | 1,344 | 1,214 | - | - |
| **Total** |  | **1,344** | **8,188** | **7,394** | **6,574** |
| Australian Apprenticeships - increased support(d) | 2.8 |  |  |  |  |
| Administered expenses |  | - | 3,552 | 15,702 | 18,904 |
| Departmental expenses |  | 115 | - | - | - |
| **Total** |  | **115** | **3,552** | **15,702** | **18,904** |
| Supporting Regional Growth in  North-West Tasmania and Caboolture(e) | 2.8 |  |  |  |  |
| Administered expenses |  | 1,500 | - | - | - |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **1,500** | **-** | **-** | **-** |
| Immigration Reform(f) | 2.8 |  |  |  |  |
| Administered expenses |  | - | 18,436 | 22,404 | 25,514 |
| Departmental expenses |  | 250 | 563 | 315 | 317 |
| **Total** |  | **250** | **18,999** | **22,719** | **25,831** |
| Trade Recognition Australia - Cost Recovery | 2.8 |  |  |  |  |
| Administered expenses |  | 7,994 | 23,227 | 26,710 | 30,717 |
| Departmental expenses |  | 2,009 | 2,198 | 2,452 | 2,826 |
| **Total** |  | **10,003** | **25,425** | **29,162** | **33,543** |
| **Total expense measures** |  |  |  |  |  |
| Administered |  | 188,357 | 123,553 | 400,776 | 491,406 |
| Departmental |  | 11,999 | 20,774 | 18,226 | 14,560 |
| **Total** |  | **200,356** | **144,327** | **419,002** | **505,966** |
| **Capital measures** |  |  |  |  |  |
| Australian Apprenticeships - increased support | 2 |  |  |  |  |
| Administered capital |  | - | - | - | - |
| Departmental capital |  | 220 | - | - | - |
| **Total** |  | **220** | **-** | **-** | **-** |
| Higher Education Loan Program - amendment to loan fees | 2 |  |  |  |  |
| Administered capital |  | - | - | - | - |
| Departmental capital |  | 169 | - | - | - |
| **Total** |  | **169** | **-** | **-** | **-** |
| National School Reform Agreement - Commonwealth contribution to national policy initiatives | 1 |  |  |  |  |
| Administered capital |  | nfp | nfp | nfp | nfp |
| Departmental capital |  | nfp | nfp | nfp | nfp |
| **Total** |  | **nfp** | **nfp** | **nfp** | **nfp** |
| Immigration Reform(f) | 2 |  |  |  |  |
| Administered capital |  | - | - | - | - |
| Departmental capital |  | 302 | - | - | - |
| **Total** |  | **302** | **-** | **-** | **-** |
| **Total capital measures** |  |  |  |  |  |
| Administered |  | - | - | - | - |
| Departmental |  | 691 | - | - | - |
| **Total** |  | **691** | **-** | **-** | **-** |

Prepared on a Government Financial Statistics (fiscal) basis.

(a) This measure has financial impacts for the Department of Human Services. Refer to the Department of Human Services' 2018–19 Portfolio Additional Estimates Statements.

(b) The lead entity for this measure is the Department of Prime Minister and Cabinet. The full measure description and package details appear in MYEFO under the Prime Minister and Cabinet portfolio.

(c) This measure has financial impacts for the Australian Tax Office and the Office of the Commonwealth Ombudsman. Refer to the respective entities' 2018–19 Portfolio Additional Estimates Statements.

(d) This measure has financial impacts for the Department of Prime Minister and Cabinet. Refer to the Department of the Prime Minister and Cabinet's 2018–19 Portfolio Additional Estimates Statements.

(e) This measure has financial impacts for the Department of Treasury. Refer to the Department of Treasury's 2018–19 Portfolio Additional Estimates Statements.

(f) The lead entity for this measure is the Department of Home Affairs.

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

The following tables detail the changes to the resourcing for the Department of Education and Training at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the   
2018–19 Budget *in Appropriation Bills Nos. 3* and *4*.

Table 1.3: Additional estimates and other variations to outcomes since 2018–19 Budget

|  | Program impacted | 2018–19 $'000 | 2019–20 $'000 | 2020–21 $'000 | 2021–22 $'000 |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Family Day Care - further improving payment integrity | 1.1 | 238 | (19) | (362) | (622) |
| In Home Care - increase to family hourly rate cap | 1.1 | 443 | 1,362 | 1,422 | 1,500 |
| Schools Funding - additional support for students | 1.7 | 6,300 | 950 | - | - |
| National School Reform Agreement - Commonwealth contribution to national policy initiatives | 1 | nfp | nfp | nfp | nfp |
| Women's Economic Security Package | 1.7 | - | - | 550 | 550 |
| Early Learning and School Support - supporting communities with the advancement of culture | 1.7 | 2,400 | - | - | - |
| Response to the Review of the Socio-Economic Status Score Methodology | 1.6 | (1,680) | (4,187) | 149,787 | 100,811 |
| Schools Funding - additional support for students | 1.6 | 1,439 | 1,416 | - | - |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.1, 1.7 | - | 150 | 342 | 518 |
| (net decrease) | 1.1 | (17) | (45) | (61) | (221) |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 1.1, 1.7 | 4,200 | - | - | - |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.1, 1.7 | 20,338 | 36,242 | 46,512 | 48,696 |
| (net decrease) | 1.1, 1.7 | (15,093) | (13,723) | (13,314) | (14,166) |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Family Day Care - further improving payment integrity | 1.4 | (44) | (53,777) | (62,465) | (63,999) |
| In Home Care - increase to family hourly rate cap | 1.4 | 3,579 | 8,366 | 8,441 | 8,793 |
| Response to the Review of the Socio-Economic Status Score Methodology | 1.5 | 136,748 | 120,740 | 266,935 | 397,109 |
| Schools Funding - additional support for students | 1.6 | 1,187 | 2,544 | 2,876 | 3,196 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.4, 1.5 | 2,660 | 11,146 | 11,356 | 22,743 |
| (net decrease) | 1.4,1.5,1.6 | (1,080) | (3,468) | (6,355) | (36,941) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1.2,1.3,1.4, 1.5,1.6 | 502,080 | 446,443 | 400,874 | 361,423 |
| (net decrease) | 1.2,1.3,1.4, 1.5,1.6 | (602,348) | (577,245) | (648,172) | (632,873) |
| **Net impact on appropriations for Outcome 1 (administered)** |  | **61,350** | **(23,105)** | **158,366** | **196,517** |
|  |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Family Day Care - further improving payment integrity | 1 | 3,623 | 13,335 | 14,160 | 10,108 |
| In Home Care - increase to family hourly rate cap | 1 | 172 | 172 | - | - |
| Response to the Review of the Socio-Economic Status Score Methodology | 1 | 2,118 | 2,385 | 1,273 | 1,282 |
| Schools Funding - additional support for students | 1 | 39 | 39 | - | - |
| National School Reform Agreement - Commonwealth contribution to national policy initiatives | 1 | nfp | nfp | nfp | nfp |
| Women's Economic Security Package | 1 | - | - | 26 | 27 |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 1 | 1,395 | 2,949 | 7,008 | 6,938 |
| (net decrease) |  | (3,531) | - | - | - |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **3,816** | **18,880** | **22,467** | **18,355** |
| **Total net impact on appropriations for Outcome 1** |  | **65,166** | **(4,225)** | **180,833** | **214,872** |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Strengthening Higher Education in Regional Australia - additional support for students and universities | 2.3 | 4,843 | 9,753 | 9,753 | 9,753 |
| VET Student Loans and FEE-HELP - new tuition protection schemes | 2.4 | - | 3,000 | 3,000 | 2,000 |
| Australian Apprenticeships - increased support | 2.8 | - | 3,552 | 15,702 | 18,904 |
| Supporting Regional Growth in  North-West Tasmania and Caboolture | 2.8 | 1,500 | - | - | - |
| Immigration Reform | 2.8 | - | 18,436 | 22,404 | 25,514 |
| Trade Recognition Australia - Cost Recovery | 2.8 | 7,994 | 23,227 | 26,710 | 30,717 |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 2.8 | 3,754 | - | 7,038 | 4,004 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.3,2.8 | - | 438 | 900 | 1,161 |
| (net decrease) | 2.6,2.7 | - | (172) | (402) | (440) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2.6, 2.8 | 1,500 | 241 | 404 | 381 |
| (net decrease) | 2.6, 2.8 | (46,650) | (36,057) | (33,617) | (35,043) |
| **Special appropriations** |  |  |  |  |  |
| **(including Special Accounts)** |  |  |  |  |  |
| Strengthening Higher Education in Regional Australia - additional support for students and universities | 2.1, 2.3, 2.4 | 11,708 | 27,323 | 32,338 | 33,867 |
| Howard Library - establishment | 2.3 | 13,500 | - | - | - |
| Higher Education Loan Program - amendment to loan fees | 2.4 | 1,745 | 3,577 | 3,756 | 3,944 |
| Research Block Grants - growth adjustment | 2.5 | (19,166) | (76,132) | (115,300) | (117,950) |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) |  |  |  |  |  |
| (net decrease) |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.8 | 177 | - | - | - |
| (net decrease) | 2.1,2.2,2.3, 2.4,2.5,2.6, 2.7,2.8 | - | (4,410) | (13,078) | (27,221) |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2.1,2.3,2.4, 2.8 | 81,924 | 53,933 | 57,936 | 72,994 |
| (net decrease) | 2.1,2.3,2.4, 2.5 | (258,099) | (142,734) | (152,570) | (154,318) |
| **Net impact on appropriations for Outcome 2 (administered)** |  | **(195,270)** | **(116,025)** | **(135,026)** | **(131,733)** |
| **Outcome 2** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Jobs and Education Data Infrastructure - data tool for employers and employees | 2 | 313 | 451 | - | - |
| VET FEE-HELP Debts - additional student protection | 2 | 1,271 | 417 | - | - |
| Strengthening Higher Education in Regional Australia - additional support for students and universities | 2 | 728 | - | - | - |
| Higher Education Loan Program - amendment to loan fees | 2 | 17 | - | - | - |
| VET Student Loans and FEE-HELP - new tuition protection schemes | 2 | 1,344 | 1,214 | - | - |
| Australian Apprenticeships - increased support | 2 | 115 | - | - | - |
| Immigration Reform | 2 | 250 | 563 | 315 | 317 |
| Trade Recognition Australia - Cost Recovery | 2 | 2,009 | 2,198 | 2,452 | 2,826 |
| **Capital appropriations** |  |  |  |  |  |
| Higher Education Loan Program - amendment to loan fees | 2 | 169 | - | - | - |
| Australian Apprenticeships - increased support | 2 | 220 | - | - | - |
| Immigration Reform | 2 | 302 | - | - | - |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2 | 5,391 | 24,061 | 2,296 | 1,652 |
| (net decrease) | 2 | (6,153) | (2,198) | (2,452) | (2,826) |
| **Net impact on appropriations for Outcome 2 (departmental)** |  | **5,976** | **26,706** | **2,611** | **1,969** |
| **Total net impact on appropriations for Outcome 2** |  | **(189,294)** | **(89,319)** | **(132,415)** | **(129,764)** |
| **Total Decisions taken but not yet announced for all Outcomes** |  | **-** | **-** | **-** | **-** |

Prepared on a resourcing basis

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2018–19

|  | *2017–18 Available $'000* | 2018–19 Budget $'000 | 2018–19 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| --- | --- | --- | --- | --- | --- |
| **Administered items** |  |  |  |  |  |
| **Outcome 1** - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments | 479,818 | 469,678 | 488,487 | 18,809 | - |
| **Outcome 2** - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training | 1,598,288 | 1,344,495 | 1,317,436 | - | (27,059) |
| **Total administered** | **2,078,106** | **1,814,173** | **1,805,923** | **18,809** | **(27,059)** |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments(a) | 188,911 | 189,558 | 193,374 | 7,347 | (3,531) |
| **Outcome 2** - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research, skills and training(a) | 177,755 | 177,382 | 182,667 | 9,429 | (4,144) |
| **Total departmental** | **366,666** | **366,940** | **376,041** | **16,776** | **(7,675)** |
| **Total administered and departmental** | **2,444,772** | **2,181,113** | **2,181,964** | **35,585** | **(34,734)** |

(a) Reduced estimates reflects a $7.7 million Departmental Capital Budget (DCB) reduction, subject to quarantine under section 51 of the *Public Governance, Performance and Accountability Act 2013*. It corresponds with increases to the DCBs for the Departments of Jobs and Small Business and Finance.

Table 1.5: Appropriation Bill (No. 4) 2018–19

|  | *2017–18 Available $'000* | 2018–19 Budget $'000 | 2018–19 Revised $'000 | Additional Estimates $'000 | Reduced Estimates $'000 |
| --- | --- | --- | --- | --- | --- |
| **Payments to states, ACT, NT and local government** |  |  |  |  |  |
| **Outcome 1** - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality child care, support, parent engagement, quality teaching and learning environments | 40,211 | 62,514 | 62,273 | - | (241) |
| **Total payments to states, ACT, NT and local government** | **40,211** | **62,514** | **62,273** | **-** | **(241)** |
| **Non-operating** |  |  |  |  |  |
| Equity injections | 15,779 | 8,519 | 8,908 | 691 | - |
| **Total non-operating** | **15,779** | **8,519** | **9,210** | **691** | **-** |
| **Total other services** | **55,990** | **71,033** | **71,483** | **691** | **(241)** |

Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for outcome 1

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

#### Linked programs

Linked programs contributing to Outcome 1 are outlined in the Portfolio Budget Statements 2018–19.

#### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| --- | --- | --- | --- | --- | --- |
| **Program 1.1: Support for the Child Care System** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 317,891 | 333,769 | 337,029 | 335,994 | 342,330 |
| Special account |  |  |  |  |  |
| *Early Years Quality Fund Special  Account Act 2013* | 424 | - | - | - | - |
| SOETM - Child Care | 179 | - | - | - | - |
| **Total expenses for program 1.1** | **318,494** | **333,769** | **337,029** | **335,994** | **342,330** |
|  |  |  |  |  |  |
| **Program 1.2: Child Care Benefit** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family  Assistance) (Administration)  Act 1999* | 3,246,593 | - | - | - | - |
| **Total expenses for program 1.2** | **3,246,593** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Program 1.3: Child Care Rebate** |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family  Assistance) (Administration)  Act 1999* | 3,766,600 | - | - | - | - |
| **Total expenses for program 1.3** | **3,766,600** | **-** | **-** | **-** | **-** |
| **Program 1.4: Child Care Subsidy** |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *A New Tax System (Family  Assistance) (Administration)  Act 1999* | - | 7,722,386 | 8,273,147 | 8,636,764 | 9,091,548 |
| **Total expenses for program 1.4** | **-** | **7,722,386** | **8,273,147** | **8,636,764** | **9,091,548** |
|  |  |  |  |  |  |
| **Program 1.5: Government Schools National Support** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Other services(Appropriation Act No. 2 and Bill No. 4) | 1,629 | 4,987 | 8,575 | 12,804 | 14,242 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | 7,108,786 | 7,700,930 | 8,355,561 | 9,046,785 | 9,730,224 |
| **Total expenses for program 1.5** | **7,110,415** | **7,705,917** | **8,364,136** | **9,059,589** | **9,744,466** |
|  |  |  |  |  |  |
| **Program 1.6: Non-Government Schools National Support** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Other services(Appropriation Act No. 2 and Bill No. 4) | 36,053 | 55,286 | 51,443 | 204,846 | 154,536 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | 11,210,558 | 11,957,289 | 12,578,035 | 13,418,594 | 14,215,167 |
| **Total expenses for program 1.6** | **11,246,611** | **12,012,575** | **12,629,478** | **13,623,440** | **14,369,703** |
|  |  |  |  |  |  |
| **Program 1.7: Early Learning and Schools Support** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 126,447 | 142,291 | 114,916 | 84,232 | 73,570 |
| Other services(Appropriation Act No. 2 and Bill No. 4) | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Special accounts |  |  |  |  |  |
| SOETM - Students with Disabilities | 80 | - | - | - | - |
| **Total expenses for program 1.7** | **127,527** | **144,291** | **116,916** | **86,232** | **75,570** |
|  |  |  |  |  |  |
| **Outcome 1 Totals by appropriation type** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 444,338 | 476,060 | 451,945 | 420,226 | 415,900 |
| Other services(Appropriation Act No. 2 and Bill No. 4) | 38,682 | 62,273 | 62,018 | 219,650 | 170,778 |
| Special appropriations | 25,332,537 | 27,380,605 | 29,206,743 | 31,102,143 | 33,036,939 |
| Special accounts | 683 | - | - | - | - |
| **Administered total** | **25,816,240** | **27,918,938** | **29,720,706** | **31,742,019** | **33,623,617** |
|  |  |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 164,819 | 176,261 | 173,462 | 168,399 | 164,629 |
| s74 External Revenue (a) | 8,050 | 7,832 | 7,832 | 7,832 | 7,832 |
| Expenses not requiring appropriation in the Budget year (b) | 10,320 | 13,347 | 13,659 | 14,869 | 14,869 |
| **Departmental total** | **183,189** | **197,440** | **194,953** | **191,100** | **187,330** |
| **Total expenses for Outcome 1** | **25,999,429** | **28,116,378** | **29,915,659** | **31,933,119** | **33,810,947** |
| Outcome 1: |  |  |  |  |  |
| Support for the Child Care System | (550) | 550 | - | - | - |
| Early Learning and Schools Support | (3,650) | 3,650 | - | - | - |
| **Total movement of administered funds** | **(4,200)** | **4,200** | **-** | **-** | **-** |

|  | 2017–18 | 2018–19 |
| --- | --- | --- |
| **Average staffing level (number)** | 813 | 874 |

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

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

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

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

#### Program performance for Outcome 1

There have been no changes to performance criteria for Outcome 1 resulting from decisions made since the 2018–19 Budget. For a full outline of all performance criteria associated with Outcome 1 see the Portfolio Budget Statements 2018–19. This section includes further detail on the program expenses associated with Outcome 1.

Program expenses 1.1 Support for the Child Care System

|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| --- | --- | --- | --- | --- | --- |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Child Care Services Support | 252,470 | 333,682 | 337,029 | 335,994 | 342,330 |
| Jobs Education and Training, Child   Care Fee Assistance (JETCCFA) | 49,941 | - | - | - | - |
| Child Care Subsidy   Communications Campaign | 15,480 | 87 | - | - | - |
| Special account expenses: |  |  |  |  |  |
| *Early Years Quality Fund Special  Account Act 2013* | 424 | - | - | - | - |
| SOETM - Child Care | 179 | - | - | - | - |
| **Total expenses for program 1.1** | **318,494** | **333,769** | **337,029** | **335,994** | **342,330** |

Program expenses 1.2 Child Care Benefit

|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| --- | --- | --- | --- | --- | --- |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family Assistance) (Administration) Act 1999(a)* | 3,246,593 | - | - | - | - |
| **Total expenses for program 1.2** | **3,246,593** | **-** | **-** | **-** | **-** |

(a) This program ceased 1 July 2018, replaced by the Child Care Subsidy (refer to Program 1.4).

Program expenses 1.3 Child Care Rebate

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family Assistance) (Administration) Act 1999(a)* | 3,766,600 | - | - | - | - |
| **Total expenses for program 1.3** | **3,766,600** | **-** | **-** | **-** | **-** |

(a) This program ceased 1 July 2018, replaced by the Child Care Subsidy (refer to Program 1.4).

Program expenses 1.4 Child Care Subsidy

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *A New Tax System (Family Assistance) (Administration) Act 1999(a)* | - | 7,722,386 | 8,273,147 | 8,636,764 | 9,091,548 |
| **Total expenses for program 1.4** | **-** | **7,722,386** | **8,273,147** | **8,636,764** | **9,091,548** |

(a) This program commenced 2 July 2018 and replaces the Child Care Benefit and Child Care Rebate programs.

Program expenses 1.5 Government Schools National Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Other services(Appropriation Act No. 2 and Bill No. 4) |  |  |  |  |  |
| Additional Support for Northern  Territory | 1,629 | 4,987 | 8,575 | 12,804 | 14,242 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | 7,108,786 | 7,700,930 | 8,355,561 | 9,046,785 | 9,730,224 |
| **Total expenses for program 1.5** | **7,110,415** | **7,705,917** | **8,364,136** | **9,059,589** | **9,744,466** |

Program expenses 1.6 Non-Government Schools National Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Other services(Appropriation Act No. 2 and Bill No. 4) |  |  |  |  |  |
| Non-Government Representative Bodies | 24,228 | 41,794 | 40,013 | 40,013 | 40,013 |
| Special Circumstances Funding(a) | - | 3,000 | 3,000 | 1,610 | 1,635 |
| Adjustment Assistance | 11,825 | 10,492 | 8,430 | 6,940 | 4,660 |
| Choice and Affordability Fund | - | - | - | 156,283 | 108,228 |
| Special appropriations |  |  |  |  |  |
| *Australian Education Act 2013* | 11,210,558 | 11,957,289 | 12,578,035 | 13,418,594 | 14,215,167 |
| **Total expenses for program 1.6** | **11,246,611** | **12,012,575** | **12,629,478** | **13,623,440** | **14,369,703** |

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

Program expenses 1.7 Early Learning and Schools Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Australian Early Development   Census | 10,380 | 10,581 | 4,410 | 12,196 | 10,327 |
| Australian Government Response   to TEMAG | 4,100 | 3,700 | - | - | - |
| Boost the Learning for Life   Program | 10,100 | 13,800 | 18,400 | - | - |
| Early Learning Languages   Australia (ELLA) | 1,622 | 4,177 | 5,021 | 1,470 | - |
| Educating Against Domestic   Violence | 2,057 | - | - | - | - |
| English Language Learning for  Indigenous Children (ELLIC) | 793 | 3,305 | 1,204 | 571 | - |
| Flexible Literacy Learning for   Remote Primary Schools | 5,474 | 2,300 | 800 | - | - |
| Grants and Awards | 762 | 1,353 | 1,373 | 1,395 | 1,418 |
| Helping Children with Autism | 5,818 | 5,899 | 5,988 | 6,084 | 6,181 |
| Inspiring all Australians in Digital   Literacy and STEM | 16,308 | 16,022 | 15,350 | - | - |
| Maths and Science Participation | 1,000 | - | - | - | - |
| National Assessment Reform | 3,600 | 2,200 | 2,200 | 2,200 | 2,200 |
| National Schools Reform | 13,666 | 19,905 | 17,390 | 15,993 | 12,286 |
| National School Resourcing Board | 295 | 813 | 937 | 953 | 968 |
| Quality Outcomes | 37,079 | 38,001 | 37,573 | 40,608 | 39,640 |
| Quality Schools Communication | - | 10,000 | - | - | - |
| Science, Technology, Engineering   and Mathematics (STEM) | 4,866 | 1,617 | 625 | 617 | 550 |
| Teach for Australia | 7,028 | 7,118 | 2,145 | 2,145 | - |
| Universal Access | 1,500 | 1,500 | 1,500 | - | - |
| Other services(Appropriation Act No. 2 and Bill No. 4) |  |  |  |  |  |
| Literacy Support for Tasmanian   Students | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Special account expenses: |  |  |  |  |  |
| SOETM - Students with Disabilities | 80 | - | - | - | - |
| **Total expenses for program 1.7** | **127,528** | **144,291** | **116,916** | **86,232** | **75,570** |

### 2.2 Budgeted expenses and performance for outcome 2

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

#### Linked programs

Linked programs contributing to Outcome 2 are outlined in the Portfolio Budget Statements 2018–19.

#### Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| --- | --- | --- | --- | --- | --- |
| **Program 2.1: Commonwealth Grant Scheme** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support  Act 2003* | 6,988,865 | 7,053,844 | 7,214,442 | 7,345,028 | 7,469,314 |
| **Total expenses for program 2.1** | **6,988,865** | **7,053,844** | **7,214,442** | **7,345,028** | **7,469,314** |
|  |  |  |  |  |  |
| **Program 2.2: Higher Education Superannuation Program** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support  Act 2003* | 379,786 | 221,837 | 215,249 | 206,657 | 196,967 |
| **Total expenses for program 2.2** | **379,786** | **221,837** | **215,249** | **206,657** | **196,967** |
|  |  |  |  |  |  |
| **Program 2.3: Higher Education Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 22,752 | 25,995 | 31,070 | 27,250 | 23,453 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support  Act 2003* | 387,799 | 441,086 | 395,487 | 514,694 | 460,329 |
| Special accounts |  |  |  |  |  |
| Education Investment Fund -  Higher Education | - | 2,000 | - | - | - |
| **Total expenses for program 2.3** | **410,551** | **469,081** | **426,557** | **541,944** | **483,782** |
|  |  |  |  |  |  |
| **Program 2.4: Higher Education Loan Program** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | - | - | 6,974 | 7,394 | 6,574 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support  Act 2003* | 613,501 | 1,077,641 | 1,099,868 | 1,123,716 | 1,145,703 |
| *VET Student Loans Act 2016* | 255,349 | 251,333 | 268,012 | 275,243 | 276,892 |
| **Total expenses for program 2.4** | **868,850** | **1,328,974** | **1,374,854** | **1,406,353** | **1,429,169** |
| **Program 2.5: Investment in Higher Education Research** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support  Act 2003* | 1,943,203 | 1,921,100 | 1,940,311 | 1,982,055 | 2,024,637 |
| **Total expenses for program 2.5** | **1,943,203** | **1,921,100** | **1,940,311** | **1,982,055** | **2,024,637** |
|  |  |  |  |  |  |
| **Program 2.6: Research Capacity** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 421,767 | 162,472 | 185,434 | 239,679 | 253,996 |
| Special appropriations |  |  |  |  |  |
| *Higher Education Support  Act 2003* | 5,345 | 5,447 | 5,557 | 5,184 | 5,288 |
| Payments to corporate entities(a)(b) | 16,318 | - | - | - | - |
| **Total expenses for program 2.6** | **443,430** | **167,919** | **190,991** | **244,863** | **259,284** |
|  |  |  |  |  |  |
| **Program 2.7: International Education Support** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 49,280 | 38,316 | 35,306 | 33,229 | 27,145 |
| Special accounts |  |  |  |  |  |
| Overseas Student Tuition Fund | 4,282 | 9,256 | 9,323 | 9,394 | 9,864 |
| SOETM - Cheung Kong | 925 | - | - | - | - |
| **Total expenses for program 2.7** | **54,487** | **47,572** | **44,629** | **42,623** | **37,009** |
|  |  |  |  |  |  |
| **Program 2.8: Building Skills and Capability** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 911,647 | 1,081,502 | 1,071,252 | 1,104,289 | 1,114,487 |
| Special appropriations |  |  |  |  |  |
| *Trade Support Loans Act 2014* | 56,103 | 52,764 | 54,338 | 56,098 | 57,815 |
| Special accounts |  |  |  |  |  |
| Growth Fund Skills and Training(c) | 15,160 | 20,033 | 18,251 | - | - |
| **Total expenses for program 2.8** | **982,910** | **1,154,299** | **1,143,841** | **1,160,387** | **1,172,302** |
|  |  |  |  |  |  |
| **Outcome 2 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 1,405,446 | 1,308,285 | 1,330,036 | 1,411,841 | 1,425,655 |
| Special appropriations | 10,629,952 | 11,025,052 | 11,193,264 | 11,508,675 | 11,636,945 |
| Special accounts | 20,367 | 31,289 | 27,574 | 9,394 | 9,864 |
| Payments to corporate entities(a) | 16,318 | - | - | - | - |
| **Administered total** | **12,072,083** | **12,364,626** | **12,550,874** | **12,929,910** | **13,072,464** |
|  |  |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 194,991 | 184,784 | 197,072 | 170,435 | 167,207 |
| s74 Retained revenue receipts(d) | 8,582 | 9,195 | 9,195 | 9,195 | 9,195 |
| Special accounts | 5,527 | 5,981 | 5,843 | 5,290 | 5,206 |
| Expenses not requiring appropriation in the Budget year(e) | 19,434 | 20,347 | 20,041 | 21,853 | 21,853 |
| **Departmental total** | 228,534 | 220,307 | 232,151 | 206,773 | 203,461 |
| **Total expenses for Outcome 2** | **12,300,617** | **12,584,933** | **12,783,025** | **13,136,683** | **13,275,925** |
| **Movement of administered(f) funds between years** |  |  |  |  |  |
| Outcome 2: |  |  |  |  |  |
| Building Skills and Capability | 21,073 | (10,031) | - | (7,038) | (4,004) |
| **Total movement of administered funds** | **21,073** | **(10,031)** | **-** | **(7,038)** | **(4,004)** |

|  |  |  |
| --- | --- | --- |
|  | 2017–18 | 2018–19 |
| **Average staffing level (number)** | 872 | 900 |

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

(b) Reflects the 19 April 2018 Administrative Arrangement Order transfer of the Australian Institute for Aboriginal and Torres Strait Islander Studies from this portfolio to the Prime Minister and Cabinet portfolio.

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

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

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

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

#### Program performance for Outcome 2

There have been no changes to performance criteria for Outcome 2 resulting from decisions made since the 2018–19 Budget. For a full outline of all performance criteria associated with Outcome 2 see the Portfolio Budget Statements 2018–19. This section includes further detail on the program expenses associated with Outcome 2.

Program expenses 2.1 Commonwealth Grant Scheme

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Cluster Fund and Place Loadings | 6,917,013 | 6,980,769 | 7,139,942 | 7,268,925 | 7,391,576 |
| Regional Loading | 71,852 | 73,075 | 74,500 | 76,103 | 77,738 |
| **Total expenses for program 2.1** | **6,988,865** | **7,053,844** | **7,214,442** | **7,345,028** | **7,469,314** |

Program expenses 2.2 Higher Education Superannuation Program

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Higher Education Superannuation  Program | 379,786 | 221,837 | 215,249 | 206,657 | 196,967 |
| **Total expenses for program 2.2** | **379,786** | **221,837** | **215,249** | **206,657** | **196,967** |

Program expenses 2.3 Higher Education Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 and Bill No. 3) |  |  |  |  |  |
| National Disability Coordination   Officer | 4,309 | 4,309 | 4,374 | 4,444 | 4,511 |
| Quality Indicators for Learning   and Teaching | 6,880 | 8,843 | 8,943 | 9,053 | 9,189 |
| Rural and Regional Enterprise   Scholarships | 3,963 | 12,843 | 17,753 | 13,753 | 9,753 |
| Teaching Awards - Universities   Australia | 600 | - | - | - | - |
| Menzies Institute and Library | 7,000 | - | - | - | - |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Central Coast Health and   Wellbeing Precinct | - | 3,750 | 2,500 | 2,500 | 2,500 |
| Disability Support Program | 7,376 | 7,572 | 7,720 | 7,886 | 8,055 |
| Diversity and Structural Reform | 6,929 | - | - | - | - |
| Higher Education Partnerships and   Participation Program | 135,571 | 152,492 | 112,837 | 186,745 | 197,400 |
| Improved Support for Regional   Universities | - | 10,839 | 4,265 | 4,624 | 4,444 |
| Jobs and Growth in Tasmania | 10,000 | 20,000 | 30,000 | 80,000 | 10,000 |
| National Institutes | 218,868 | 222,630 | 226,952 | 231,815 | 236,795 |
| Promotion of Excellence in   Learning and Teaching in   Higher Education | 1,962 | - | - | - | - |
| Quality Initiatives | 494 | 503 | 513 | 524 | 535 |
| Supporting more women into STEM   Careers (AMSI Intern) | 6,600 | 9,200 | 10,100 | - | - |
| Teaching Awards - Universities   Australia | - | 600 | 600 | 600 | 600 |
| Howard Library | - | 13,500 | - | - | - |
| Special account expenses: |  |  |  |  |  |
| Education Investment Fund -   Higher Education | - | 2,000 | - | - | - |
| **Total expenses for program 2.3** | **410,551** | **469,081** | **426,557** | **541,944** | **483,782** |

Performance information 2.4 Higher Education Loan Program

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Tuition Protection Arrangements -FEE-HELP   and VET Student Loans | - | - | 6,974 | 7,394 | 6,574 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Higher Education Loan Program | 613,501 | 1,077,641 | 1,099,868 | 1,123,716 | 1,145,703 |
| *VET Student Loans Act 2016* |  |  |  |  |  |
| VET Student Loans | 255,349 | 251,333 | 268,012 | 275,243 | 276,892 |
| **Total expenses for program 2.4** | **868,850** | **1,328,974** | **1,374,854** | **1,406,353** | **1,429,169** |

Program expenses 2.5 Investment in Higher Education Research

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Research Support Program | 923,709 | 894,016 | 902,956 | 922,382 | 942,198 |
| Research Training Program | 1,019,494 | 1,027,084 | 1,037,355 | 1,059,673 | 1,082,439 |
| **Total expenses for program 2.5** | **1,943,203** | **1,921,100** | **1,940,311** | **1,982,055** | **2,024,637** |

Program expenses 2.6 Research Capacity

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Commonwealth - ANU Strategic   Relationships | 500 | - | - | - | - |
| National Collaborative Research   Infrastructure Strategy | 421,267 | 162,472 | 185,434 | 239,679 | 253,996 |
| Special appropriations: |  |  |  |  |  |
| *Higher Education Support Act 2003* |  |  |  |  |  |
| Academic Centres of Cyber   Security Excellence | 470 | 479 | 489 | - | - |
| Higher Education Research Promotion | 4,875 | 4,968 | 5,068 | 5,184 | 5,288 |
| Payments to Corporate Entities(a) |  |  |  |  |  |
| AIATSIS(b) | 16,318 | - | - | - | - |
| **Total expenses for program 2.6** | **443,430** | **167,919** | **190,991** | **244,863** | **259,284** |

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

(b) Reflects the 19 April 2018 Administrative Arrangement Order transfer of the Australian Institute for Aboriginal and Torres Strait Islander Studies from this portfolio to the Prime Minister and Cabinet portfolio.

Program expenses 2.7 International Education Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| International Education Support | 49,280 | 38,316 | 35,306 | 33,229 | 27,145 |
| Special account expenses: |  |  |  |  |  |
| Overseas Student Tuition Fund | 4,282 | 9,256 | 9,323 | 9,394 | 9,864 |
| SOETM - Cheung Kong | 925 | - | - | - | - |
| **Total expenses for program 2.7** | **54,487** | **47,572** | **44,629** | **42,623** | **37,009** |

Program expenses 2.8 Building Skills and Capability

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'000 | 2019–20 Forward estimate  $'000 | 2020–21 Forward estimate  $'000 | 2021–22 Forward estimate  $'000 |
| **Sub-program 2.8.1: Industry Competitiveness** | |  |  |  |  |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Industry Skills Fund | 4,768 | 1,994 | - | - | - |
| National Workforce Development  Fund | 471 | - | - | - | - |
| **Sub-program 2.8.2: Skills Development** |  |  |  |  |  |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Australian Apprenticeship Support   Network | 138,932 | 189,447 | 189,447 | 189,447 | 189,447 |
| Australian Apprenticeships   Incentives Program | 358,397 | 392,083 | 392,083 | 404,175 | 407,323 |
| Industry Specialist Mentoring for   Australian Apprentices | 18,520 | 39,038 | - | - | - |
| Trades Recognition Australia | 2,031 | 12,628 | 27,861 | 31,344 | 35,351 |
| South Australian Enterprise   Scholarships | 5,146 | 8,557 | 4,973 | 5,324 | - |
| Rollout Skills Checkpoint for Older  Workers Program | - | 3,875 | 3,933 | 3,996 | 4,052 |
| Special appropriations: |  |  |  |  |  |
| *Trade Support Loans Act 2014* |  |  |  |  |  |
| Trade Support Loans | 56,103 | 52,764 | 54,338 | 56,098 | 57,815 |
| Special account expenses: |  |  |  |  |  |
| Growth Fund Skills and Training(a) | 15,160 | 20,033 | 18,251 | - | - |
| **Sub-program 2.8.3: Access to Training** |  |  |  |  |  |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Adult Migrant English Program | 210,612 | 258,418 | 286,363 | 297,760 | 303,430 |
| National Foundation Skills Strategy | 19 | - | - | - | - |
| Skills for Education and   Employment Program | 97,030 | 94,157 | 88,047 | 91,182 | 93,960 |
| **Sub-program 2.8.4: Support for the National Training System** | | |  |  |  |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) |  |  |  |  |  |
| Australian Industry and Skills   Committee | 882 | 1,490 | 1,513 | 1,537 | 1,560 |
| Industry Workforce Training | 47,045 | 40,891 | 39,256 | 39,737 | 40,329 |
| My Skills Website | 550 | 562 | 570 | 579 | 588 |
| National Centre for Vocational   Education Research | 686 | 686 | 697 | 708 | 719 |
| National Training System COPE | 25,621 | 36,423 | 33,540 | 35,502 | 34,703 |
| Licensing of International   Vocational Education and   Training (VET) courses | 937 | 1,253 | 1,193 | 1,193 | 1,193 |
| Integrated Information Service | - | - | 1,776 | 1,805 | 1,832 |
| **Total expenses for program 2.8** | **982,910** | **1,154,299** | **1,143,841** | **1,160,387** | **1,172,302** |

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

Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows

#### Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

|  | Outcome | Opening balance **2018–19** *2017–18* $'000 | Receipts **2018–19** *2017–18* $'000 | Payments **2018–19** *2017–18* $'000 | Adjustments **2018–19** *2017–18* $'000 | Closing balance **2018–19** *2017–18* $'000 |
| --- | --- | --- | --- | --- | --- | --- |
| **Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A)** | 1 | **42,143** | **-** | **-** | **-** | **42,143** |
| *Early Years Quality Fund  Special Account - s80  PGPA Act [s5(1) Early  Years Quality Fund  Special Account  Act 2013] (A)* | 1 | *32,624* | *9,657* | *(138)* | *-* | *42,143* |
| **Overseas Students Tuition Fund - s80 PGPA Act 2013 (A)** | 2 | **36,890** | **5,875** | **(9,256)** | **-** | **33,509** |
| *Overseas Students  Tuition Fund - s80  PGPA Act 2013 (A)* | 2 | *34,579* | *6,474* | *(4,163)* | *-* | *36,890* |
| **Growth Fund Skills and Training Special Account - s78 PGPA Act Det 2015/04 (A)** | 2 | **9,672** | **13,151** | **(20,033)** | **-** | **2,790** |
| *Growth Fund Skills and  Training Special Account - s78 PGPA Act  Det 2015/04 (A)* | 2 | *16,013* | *18,027* | *(24,368)* | *-* | *9,672* |
| **Services for other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A)** | 1&2 | **2,031** | **1** | **-** | **-** | **2,032** |
| *Services for other  Entities and Trust  Moneys Special  Account - s78  PGPA Act 2013 (A)* | 1&2 | *2,260* | *2,184* | *(2,413)* | *-* | *2,031* |
| **Unique Student Identifiers Special Account - s80 PGPA Act 2013 (D)** | 2 | **4,089** | **6,281** | **(6,281)** | **-** | **4,089** |
| *Unique Student  Identifiers Special  Account - s80 PGPA  Act 2013 (D)* | 2 | *4,089* | *6,449* | *(6,449)* | *-* | *4,089* |
| **Total special accounts 2018–19 Budget estimate** |  | **94,825** | **25,308** | **(35,570)** | **-** | **84,563** |
| *Total special accounts 2017–18 actual* |  | *89,565* | *42,791* | *(37,531)* | *-* | *94,825* |

(A) = Administered

(D) = Departmental

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

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

#### 3.2.2 Budgeted financial statements

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

|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 226,248 | 220,695 | 215,815 | 205,710 | 204,285 |
| Suppliers | 152,670 | 171,780 | 186,011 | 163,863 | 158,206 |
| Grants | 1,596 | - | - | - | - |
| Depreciation and amortisation | 21,332 | 25,272 | 25,278 | 28,300 | 28,300 |
| Write-down and impairment of assets | 9,877 | - | - | - | - |
| **Total expenses** | **411,723** | **417,747** | **427,104** | **397,873** | **390,791** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 8,873 | 8,400 | 8,400 | 8,400 | 8,400 |
| Rental income | 8,627 | 8,627 | 8,627 | 8,627 | 8,627 |
| Other revenue | 8,422 | 14,703 | 14,580 | 14,046 | 13,983 |
| **Total own-source revenue** | **25,922** | **31,730** | **31,607** | **31,073** | **31,010** |
| **Gains** |  |  |  |  |  |
| Sale of assets | 33 | - | - | - | - |
| Other gains | 103 | - | - | - | - |
| **Total gains** | **136** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **26,058** | **31,730** | **31,607** | **31,073** | **31,010** |
| **Net cost of / (contribution by) services** | **(385,665)** | **(386,017)** | **(395,497)** | **(366,800)** | **(359,781)** |
| Revenue from Government | 350,331 | 361,045 | 370,534 | 338,834 | 331,836 |
| **Surplus/(deficit) attributable to the Australian Government** | **(35,334)** | **(24,972)** | **(24,963)** | **(27,966)** | **(27,945)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | - | - | - | - | - |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(35,334)** | **(24,972)** | **(24,963)** | **(27,966)** | **(27,945)** |

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

*Note: Impact of net cash appropriation arrangements*

|  | 2017–18 $'000 | 2018–19 $'000 | 2019–20 $'000 | 2020–21 $'000 | 2021–22 $'000 |
| --- | --- | --- | --- | --- | --- |
| **Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations** | **(14,002)** | **300** | **315** | **334** | **355** |
| less depreciation/amortisation expenses previously funded through revenue appropriations(a) | 21,332 | 25,272 | 25,278 | 28,300 | 28,300 |
| **Total comprehensive income/(loss) - as per the statement of comprehensive income** | (35,334) | (24,972) | (24,963) | (27,966) | (27,945) |

Prepared on Australian Accounting Standard basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non‑corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 6,381 | 6,381 | 6,381 | 6,381 | 6,381 |
| Trade and other receivables | 72,811 | 58,060 | 57,965 | 57,944 | 57,943 |
| Other financial assets | 199 | 199 | 199 | 199 | 199 |
| ***Total financial assets*** | ***79,391*** | ***64,640*** | ***64,545*** | ***64,524*** | ***64,523*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 32,817 | 30,698 | 28,484 | 25,223 | 24,712 |
| Property, plant and equipment | 837 | 1,695 | 8,849 | 15,980 | 23,434 |
| Intangibles | 49,318 | 64,579 | 65,549 | 61,269 | 51,146 |
| Other non-financial assets | 3,273 | 3,273 | 3,273 | 3,273 | 3,273 |
| ***Total non-financial assets*** | ***86,245*** | ***100,245*** | ***106,155*** | ***105,745*** | ***102,565*** |
| Assets held for sale | - | - | - | - | - |
| **Total assets** | **165,636** | **164,885** | **170,700** | **170,269** | **167,088** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 17,541 | 17,541 | 17,541 | 17,541 | 17,541 |
| Other payables | 18,774 | 18,444 | 18,420 | 18,418 | 18,421 |
| ***Total payables*** | ***36,315*** | ***35,985*** | ***35,961*** | ***35,959*** | ***35,962*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 63,792 | 64,137 | 64,066 | 64,047 | 64,043 |
| Other provisions | 877 | 877 | 877 | 877 | 877 |
| ***Total provisions*** | ***64,669*** | ***65,014*** | ***64,943*** | ***64,924*** | ***64,920*** |
| **Total liabilities** | **100,984** | **100,999** | **100,904** | **100,883** | **100,882** |
| **Net assets** | **64,652** | **63,886** | **69,796** | **69,386** | **66,206** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 190,770 | 209,707 | 240,580 | 268,136 | 292,901 |
| Reserves | 1,244 | 1,244 | 1,244 | 1,244 | 1,244 |
| Retained surplus / (accumulated  deficit) | (127,362) | (147,065) | (172,028) | (199,994) | (227,939) |
| ***Total parent entity interest*** | ***64,652*** | ***63,886*** | ***69,796*** | ***69,386*** | ***66,206*** |
| ***Total non-controlling interest*** | ***-*** | ***-*** | ***-*** | ***-*** | ***-*** |
| **Total Equity** | **64,652** | **63,886** | **69,796** | **69,386** | **66,206** |

Prepared on Australian Accounting Standard basis.

\* Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018–19)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained earnings   $'000 | Asset revaluation reserve $'000 | Other reserves  $'000 | Contributed equity / capital $'000 | Total equity  $'000 |
| **Opening balance as at 1 July 2018** |  |  |  |  |  |
| Balance carried forward from  previous period | (127,362) | 1,244 | - | 190,770 | 64,652 |
| Opening balance adjustments | 5,269 | - | - | (5,269) | - |
| ***Adjusted opening balance*** | ***(122,093)*** | ***1,244*** | ***-*** | ***185,501*** | ***64,652*** |
| **Comprehensive income** |  |  |  |  |  |
| Other comprehensive income | - | - | - | - | - |
| Surplus/(deficit) for the period | (24,972) | - | - | - | (24,972) |
| ***Total comprehensive income*** | ***(24,972)*** | ***-*** | ***-*** | ***-*** | ***(24,972)*** |
| of which: |  |  |  |  |  |
| Attributable to the Australian Government | (24,972) | - | - | - | (24,972) |
| **Transactions with owners** |  |  |  |  |  |
| ***Distributions to owners*** |  |  |  |  |  |
| Returns of capital: |  |  |  |  |  |
| Other | - | - | - | - | - |
| ***Contributions by owners*** |  |  |  |  |  |
| Equity Injection - Appropriation | - | - | - | 9,210 | 9,210 |
| Departmental Capital Budget (DCB)(a) | - | - | - | 14,996 | 14,996 |
| ***Sub-total transactions with owners*** | **-** | **-** | **-** | **24,206** | **24,206** |
| Transfers between equity components | - | - | - | - | - |
| **Estimated closing balance as at 30 June 2019** | **(147,065)** | **1,244** | **-** | **209,707** | **63,886** |
| **Closing balance attributable to the Australian Government** | **(147,065)** | **1,244** | **-** | **209,707** | **63,886** |

Prepared on Australian Accounting Standards basis.

(a) This includes a $7.7 million Departmental Capital Budget (DCB) reduction, subject to quarantine under section 51 of the *Public Governance, Performance and Accountability Act 2013*, with corresponding increases to the DCBs for the Departments of Jobs and Small Business and Finance.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 384,669 | 375,796 | 370,629 | 338,855 | 331,837 |
| Sale of goods and rendering of  services | 13,293 | 17,027 | 17,027 | 17,027 | 17,027 |
| Net GST received | 9,877 | 13,879 | 13,398 | 13,290 | 12,606 |
| Other | 9,378 | 6,281 | 6,158 | 5,624 | 5,561 |
| ***Total cash received*** | **417,217** | **412,983** | **407,212** | **374,796** | **367,031** |
| **Cash used** |  |  |  |  |  |
| Employees | 226,529 | 220,680 | 215,910 | 205,731 | 204,286 |
| Suppliers | 164,559 | 177,237 | 190,987 | 168,731 | 162,390 |
| Grants | 1,596 | - | - | - | - |
| s74 External Revenue  transferred to the OPA | 22,833 | - | - | - | - |
| ***Total cash used*** | **415,517** | **397,917** | **406,897** | **374,462** | **366,676** |
| **Net cash from / (used by) operating activities** | **1,700** | **15,066** | **315** | **334** | **355** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,  plant and equipment | 281 | - | - | - | - |
| ***Total cash received*** | **281** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and  equipment and intangibles | 17,400 | 39,272 | 31,188 | 27,890 | 25,120 |
| ***Total cash used*** | **17,400** | **39,272** | **31,188** | **27,890** | **25,120** |
| **Net cash from / (used by) investing activities** | **(17,119)** | **(39,272)** | **(31,188)** | **(27,890)** | **(25,120)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 15,969 | 24,206 | 30,873 | 27,556 | 24,765 |
| ***Total cash received*** | **15,969** | **24,206** | **30,873** | **27,556** | **24,765** |
| **Cash used** |  |  |  |  |  |
| Other | - | - | - | - | - |
| ***Total cash used*** | **-** | **-** | **-** | **-** | **-** |
| **Net cash from/(used by) financing activities** | **15,969** | **24,206** | **30,873** | **27,556** | **24,765** |
| **Net increase/(decrease) in cash held** | **550** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 5,831 | 6,381 | 6,381 | 6,381 | 6,381 |
| Effect on exchange rate movements on cash and cash equivalents at the beginning of reporting period | - | - | - | - | - |
| **Cash and cash equivalents at  the end of the reporting period** | **6,381** | **6,381** | **6,381** | **6,381** | **6,381** |

Prepared on Australian Accounting Standard basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1 and Bill 3 (DCB)(a) | 22,784 | 14,996 | 23,755 | 23,917 | 24,056 |
| Equity injections - Act No. 2 and Bill 4 | 15,779 | 9,210 | 7,118 | 3,639 | 709 |
| **Total new capital appropriations** | **38,563** | **24,206** | **30,873** | **27,556** | **24,765** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 38,563 | 24,206 | 30,873 | 27,556 | 24,765 |
| **Total Items** | **38,563** | **24,206** | **30,873** | **27,556** | **24,765** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations(b) | 5,167 | 21,682 | 7,118 | 3,639 | 709 |
| Funded by capital appropriation - DCB(c) | 10,910 | 17,290 | 23,755 | 23,917 | 24,056 |
| Funded internally from departmental resources(d) | 921 | 300 | 315 | 334 | 355 |
| **TOTAL AMOUNT SPENT** | **16,998** | **39,272** | **31,188** | **27,890** | **25,120** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 16,998 | 39,272 | 31,188 | 27,890 | 25,120 |
| **TOTAL CASH REQUIRED TO ACQUIRE ASSETS** | **16,998** | **39,272** | **31,188** | **27,890** | **25,120** |

Prepared on Australian Accounting Standard basis.

(a) This includes a $7.7 million Departmental Capital Budget (DCB) reduction, subject to quarantine under section 51 of the *Public Governance, Performance and Accountability Act 2013*, with corresponding increases to the DCBs for the Departments of Jobs and Small Business and Finance

(b) Includes current Bill 4 and prior year Act 2/4/6 appropriations.

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

(d) Includes funding from the following sources: internally developed assets.

Table 3.7: Statement of asset movements (2018–19 Budget year)

|  | Land   $'000 | Buildings   $'000 | Other property, plant and equipment $'000 | Computer software and intangibles $'000 | Total   $'000 |
| --- | --- | --- | --- | --- | --- |
| **As at 1 July 2018** |  |  |  |  |  |
| Gross book value | - | 37,275 | 1,514 | 109,848 | 148,637 |
| Accumulated depreciation/ amortisation and impairment | - | (4,458) | (677) | (60,530) | (65,665) |
| **Opening net book balance** | **-** | **32,817** | **837** | **49,318** | **82,972** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation equity(a) | - | - | - | 21,682 | 21,682 |
| By purchase - appropriation ordinary annual services(b) | - | 2,044 | 1,875 | 13,371 | 17,290 |
| By purchase - other | - | - | - | 300 | 300 |
| **Total additions** | **-** | **2,044** | **1,875** | **35,353** | **39,272** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (4,163) | (1,017) | (20,092) | (25,272) |
| **Total other movements** | **-** | **(4,163)** | **(1,017)** | **(20,092)** | **(25,272)** |
| **As at 30 June 2019** |  |  |  |  |  |
| Gross book value | - | 39,319 | 3,389 | 145,201 | 187,909 |
| Accumulated depreciation/ amortisation and impairment | - | (8,621) | (1,694) | (80,622) | (90,937) |
| **Closing net book balance** | **-** | **30,698** | **1,695** | **64,579** | **96,972** |

Prepared on Australian Accounting Standards basis.

(a) ‘Appropriation equity’ refers to equity injection appropriations provided through Appropriation Act (No. 2) 2018–2019 and Bill (No. 4) 2018–2019.

(b) ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Act (No. 1) 2018–2019 and Bill (No. 3) 2018–2019 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Suppliers | 661,746 | 710,540 | 691,201 | 700,164 | 703,351 |
| Subsidies | 408,279 | 402,418 | 408,314 | 405,539 | 408,782 |
| Personal benefits | 7,023,785 | 7,813,458 | 8,370,057 | 8,739,002 | 9,199,521 |
| Grants | 28,424,953 | 29,781,023 | 31,192,809 | 33,194,694 | 34,737,127 |
| Finance costs | 195,000 | 552,202 | 540,368 | 528,413 | 536,691 |
| Write-down and impairment of assets | 1,152,992 | 1,023,923 | 1,068,831 | 1,104,117 | 1,110,609 |
| Payments to corporate entities | 16,318 | - | - | - | - |
| Act of grace payments | 5,249 | - | - | - | - |
| **Total expenses administered on behalf of Government** | **37,888,322** | **40,283,564** | **42,271,580** | **44,671,929** | **46,696,081** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 6,135 | 5,875 | 11,244 | 11,693 | 12,106 |
| ***Total taxation revenue*** | ***6,135*** | ***5,875*** | ***11,244*** | ***11,693*** | ***12,106*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Interest | 567,469 | 1,214,465 | 1,322,472 | 1,416,398 | 1,504,501 |
| Other revenue | 277,346 | 247,795 | 247,838 | 256,540 | 266,083 |
| ***Total non-taxation revenue*** | ***844,815*** | ***1,462,260*** | ***1,570,310*** | ***1,672,938*** | ***1,770,584*** |
| **Total own-source revenue administered on behalf of Government** | **850,950** | **1,468,135** | **1,581,554** | **1,684,631** | **1,782,690** |
| **Gains** |  |  |  |  |  |
| Other gains | 562 | 2,965,286 | - | - | - |
| **Total gains administered on behalf of Government** | **562** | **2,965,286** | **-** | **-** | **-** |
| **Total own-source income administered on behalf of Government** | **851,512** | **4,433,421** | **1,581,554** | **1,684,631** | **1,782,690** |
| **Net cost of/(contribution by) services** | **37,036,810** | **35,850,143** | **40,690,026** | **42,987,298** | **44,913,391** |
| **Surplus/(deficit) before income tax** | **(37,036,810)** | **(35,850,143)** | **(40,690,026)** | **(42,987,298)** | **(44,913,391)** |
| Income tax expense | - | - | - | - | - |
| **Surplus/(deficit) after income tax** | **(37,036,810)** | **(35,850,143)** | **(40,690,026)** | **(42,987,298)** | **(44,913,391)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Items not subject to subsequent reclassification to profit or loss** |  |  |  |  |  |
| Changes in asset revaluation surplus | 385,055 | - | - | - | - |
| **Total other comprehensive income** | **385,055** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(36,651,755)** | **(35,850,143)** | **(40,690,026)** | **(42,987,298)** | **(44,913,391)** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 90,736 | 80,474 | 73,748 | 69,170 | 64,180 |
| Trade and other receivables | 774,607 | 635,584 | 600,769 | 589,150 | 595,568 |
| Other investments | 2,683,465 | 2,683,466 | 2,683,466 | 2,683,466 | 2,683,466 |
| Other financial assets | 40,276,522 | 46,947,937 | 50,152,783 | 53,145,848 | 55,910,147 |
| ***Total financial assets*** | ***43,825,330*** | ***50,347,461*** | ***53,510,766*** | ***56,487,634*** | ***59,253,361*** |
| **Total assets administered on behalf of Government** | **43,825,330** | **50,347,461** | **53,510,766** | **56,487,634** | **59,253,361** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 133,122 | 133,121 | 133,121 | 133,121 | 133,121 |
| Personal benefits | 129,617 | 105,844 | 193,419 | 243,270 | 255,534 |
| Grants | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 |
| Other payables | 18,706 | 18,706 | 18,706 | 18,706 | 18,706 |
| ***Total payables*** | ***286,045*** | ***262,271*** | ***349,846*** | ***399,697*** | ***411,961*** |
| **Provisions** |  |  |  |  |  |
| Personal benefits provisions | 911,569 | 793,253 | 780,312 | 805,973 | 857,620 |
| Provisions for grants | 6,517,000 | 6,385,097 | 6,170,900 | 5,916,302 | 5,631,524 |
| Other provisions | - | - | - | - | - |
| ***Total provisions*** | ***7,428,569*** | ***7,178,350*** | ***6,951,212*** | ***6,722,275*** | ***6,489,144*** |
| **Total liabilities administered on behalf of Government** | **7,714,614** | **7,440,621** | **7,301,058** | **7,121,972** | **6,901,105** |
| **Net assets/(liabilities)** | **36,110,716** | **42,906,840** | **46,209,708** | **49,365,662** | **52,352,256** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Interest | 43 | 977,485 | 1,182,285 | 1,314,758 | 1,459,745 |
| Taxes | 6,135 | 5,875 | 11,244 | 11,693 | 12,106 |
| Net GST received | 1,203,735 | 1,183,515 | 1,237,602 | 1,339,696 | 1,413,402 |
| Other | 143,916 | 99,463 | 115,668 | 119,984 | 124,765 |
| ***Total cash received*** | ***1,353,829*** | ***2,266,338*** | ***2,546,799*** | ***2,786,131*** | ***3,010,018*** |
| **Cash used** |  |  |  |  |  |
| Grants | 29,920,666 | 31,318,278 | 32,859,857 | 34,995,645 | 36,632,274 |
| Subsidies paid | 408,279 | 402,418 | 408,314 | 405,539 | 408,782 |
| Personal benefits | 7,093,192 | 7,901,221 | 8,276,869 | 8,668,571 | 9,159,179 |
| Suppliers | 680,873 | 710,539 | 691,201 | 700,164 | 703,351 |
| Payments to corporate entities | 16,318 | - | - | - | - |
| ***Total cash used*** | ***38,119,328*** | ***40,332,456*** | ***42,236,241*** | ***44,769,919*** | ***46,903,586*** |
| **Net cash from / (used by) operating activities** | **(36,765,499)** | **(38,066,118)** | **(39,689,442)** | **(41,983,788)** | **(43,893,568)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Repayments of advances and loans | 2,695,488 | 2,505,956 | 3,081,659 | 3,485,315 | 3,910,710 |
| ***Total cash received*** | ***2,695,488*** | ***2,505,956*** | ***3,081,659*** | ***3,485,315*** | ***3,910,710*** |
| **Cash used** |  |  |  |  |  |
| Advances and loans made | 6,906,783 | 7,162,641 | 7,389,904 | 7,647,186 | 7,919,700 |
| Other | - | - | - | - | - |
| ***Total cash used*** | ***6,906,783*** | ***7,162,641*** | ***7,389,904*** | ***7,647,186*** | ***7,919,700*** |
| **Net cash from / (used by) investing activities** | **(4,211,295)** | **(4,656,685)** | **(4,308,245)** | **(4,161,871)** | **(4,008,990)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Net cash from/(used by) financing activities** | **-** | **-** | **-** | **-** | **-** |
| ***Net increase/(decrease) in cash held*** | ***(40,976,794)*** | ***(42,722,803)*** | ***(43,997,687)*** | ***(46,145,659)*** | ***(47,902,558)*** |
| Cash and cash equivalents at beginning of reporting period | 85,478 | 90,736 | 80,474 | 73,748 | 69,170 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 44,955,592 | 46,289,565 | 48,372,075 | 51,063,742 | 53,395,567 |
| ***Total cash from Official Public Account*** | ***44,955,592*** | ***46,289,565*** | ***48,372,075*** | ***51,063,742*** | ***53,395,567*** |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Appropriations | (3,973,540) | *(3,577,024)* | *(4,381,114)* | *(4,922,661)* | *(5,497,999)* |
| ***Total cash to Official Public Account*** | ***(3,973,540)*** | ***(3,577,024)*** | ***(4,381,114)*** | ***(4,922,661)*** | ***(5,497,999)*** |
| **Cash and cash equivalents at end of reporting period** | **90,736** | **80,474** | **73,748** | **69,170** | **64,180** |

Prepared on Australian Accounting Standards basis.

Portfolio glossary and acronyms

## Portfolio glossary

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

## Portfolio acronyms

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

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