

Portfolio Additional Estimates Statements 2016–17

Education and Training Portfolio

Explanations of Additional Estimates 2016–17

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Senator the Hon Simon Birmingham

Minister for Education and Training
Senator for South Australia

Senator the Hon Stephen Parry
President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

The Hon Tony Smith MP
Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2016–17 Additional Estimates for the Education and Training Portfolio.

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

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

Yours sincerely

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

Simon Birmingham

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ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

-	nil
..	not zero, but rounded to zero
n/a	not applicable
nfp	not for publication
\$m	\$ million

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

Enquiries

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

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) are can be found on the Australian Government Budget website at www.budget.gov.au.

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

USER GUIDE

The purpose of the 2016–17 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PBS), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PBS in one important aspect. While the PAES includes an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitates understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4). 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) 2016–17 is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES updates the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and the impact of Appropriation Bills Nos. 3 and 4.
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary and acronyms

Explains key terms relevant to the portfolio.

CONTENTS

Portfolio overview	3
Department of Education and Training.....	7
Portfolio glossary and acronyms	54

PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

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

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

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

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

The 45th Parliament and new Ministry were sworn in by the Governor-General on 19 July 2016. In the portfolio, Senator the Hon Simon Birmingham was reappointed as the Minister for Education and Training, while the Hon Karen Andrews MP commenced as Assistant Minister for Vocational Education and Skills.

The department is the only portfolio entity affected by Additional Estimates and required to publish statements in the PAES. The measures being funded through Appropriation Bills Nos. 3 and 4 are outlined in the entity overview for the department on page 8 and in Table 1.2: Entity 2016–17 measures since Budget on page 15.

Figure 1: Education and Training Portfolio Structure and Outcomes

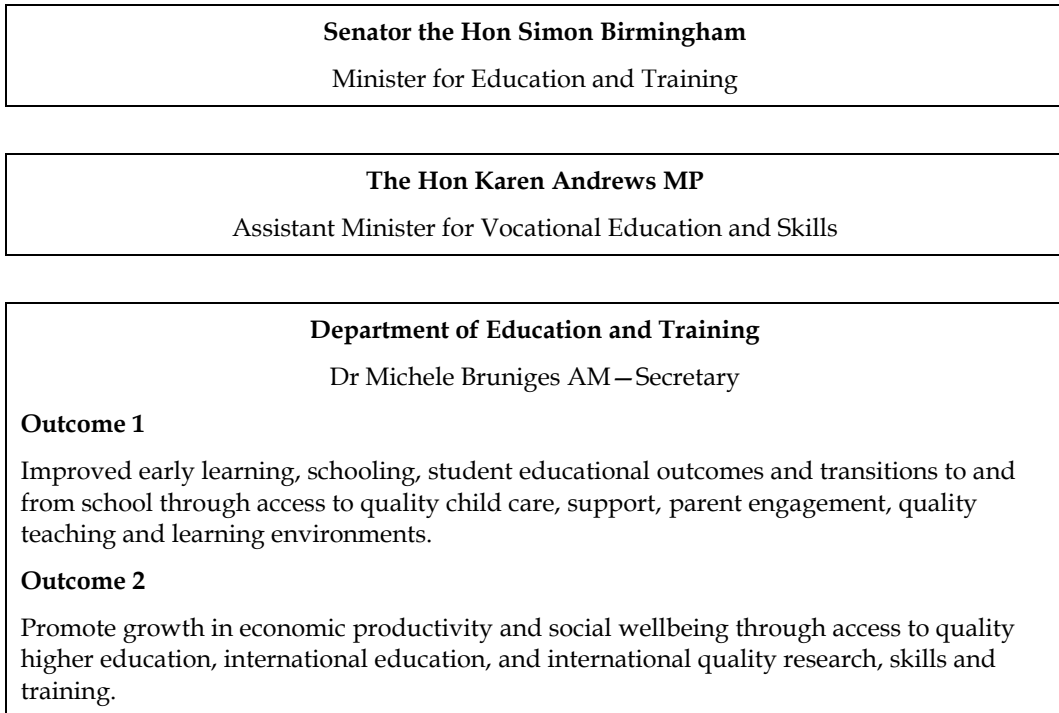


Figure 1: Education and Training Portfolio Structure and Outcomes (continued)

<p>Australian Curriculum, Assessment and Reporting Authority</p> <p>Robert Randall – Chief Executive Officer</p> <p>Outcome: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system.</p>	<p>Australian Institute of Aboriginal and Torres Strait Islander Studies</p> <p>Craig Ritchie – Acting Chief Executive Officer</p> <p>Outcome: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audiovisual collections.</p>
<p>Australian Institute for Teaching and School Leadership</p> <p>Lisa Rodgers – Chief Executive Officer</p> <p>Outcome: Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities, and supporting the teaching profession.</p>	<p>Australian Research Council</p> <p>Leanne Harvey – Acting Chief Executive Officer</p> <p>Outcome: Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.</p>
<p>Australian Skills Quality Authority</p> <p>Mark Paterson AO – Chief Commissioner and Chief Executive Officer</p> <p>Outcome: Contribute to a high quality vocational education and training sector, including through streamlined and nationally consistent regulation of training providers and courses, and the communication of advice to the sector on improvements to the quality of vocational education and training.</p>	<p>Tertiary Education Quality and Standards Agency</p> <p>Anthony McClaran – Chief Executive Officer</p> <p>Outcome: Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance.</p>

DEPARTMENT OF EDUCATION AND TRAINING

Section 1: Entity overview and resources	8
1.1 Strategic direction statement	8
1.2 Entity resource statement	11
1.3 2016–17 measures since Budget	15
1.4 Additional estimates, resourcing and variations to outcomes.....	17
1.5 Breakdown of Additional Estimates by Appropriation Bill	21
Section 2: Revisions to outcomes and planned performance	23
2.1 Budgeted expenses and performance for Outcome 1	23
Budgeted expenses for Outcome 1	23
Performance criteria for Outcome 1.....	26
2.2 Budgeted expenses and performance for Outcome 2	32
Budgeted expenses for Outcome 2	32
Performance criteria for Outcome 2.....	35
Section 3: Special account flows and budgeted financial statements	42
3.1 Estimates of special account flows and balances.....	42
3.2 Budgeted financial statements.....	44

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 help Australians to access quality early childhood education and child care, preschool education, schooling, higher education, skills, training, international education and research.

Since the 2016–17 Budget, the department's key priorities have expanded to include implementing the Government's 2016 election commitments and other policy priorities that support productivity and growth through safeguarding access to quality education and training. A full outline of the department's strategic direction can be found in the *2016–17 Portfolio Budget Statements – Education and Training Portfolio*.

On 5 October 2016 the Government announced the new VET Student Loans program, which commenced on 1 January 2017, replacing the VET FEE-HELP scheme. The VET Student Loans program provides income contingent loans to eligible students undertaking vocational education and training in eligible courses. The new program will provide greater protection for students and support training that has strong links to industry needs, creating better opportunities for employment. It will also ensure that only quality training organisations are accessing taxpayer-funded student loans and providing training aligned with workplace needs to genuine students. VET Student Loans is a new measure announced since the 2016–17 Budget.

The Government is also continuing to consider the future of higher education reform. In October 2016 the Government appointed an expert advisory panel to provide advice on the themes in the policy options paper *Driving Innovation, Fairness and Excellence in Australian Higher Education*. The Government is working with the panel and the sector to develop a revised higher education reform package to be legislated by mid-2017 for commencement from 2018.

The following portfolio measures were announced on 19 December 2016 as part of the Mid-Year Economic and Fiscal Update (MYEFO) 2016–17:

- **Interim Home Based Carer Subsidy Programme (Nanny Pilot) – efficiencies**

The Government will achieve efficiencies of \$170.4 million over two years from 2016–17 by reducing the number of places in the Nanny Pilot Programme. A new cap of 500 families (down from 3000 families) has been set to align with actual take-up of the program. Families already participating in the pilot will continue to receive subsidised care until the pilot program terminates on 30 June 2018, upon the start of the Government's Jobs for Families package. The continuation of the

program with 500 families will allow for the program's evaluation to be completed and for this to inform future policy on supporting care in the home.

- **Learning for Life Program – funding support**

The Government will provide \$48 million over four years from 2016–17 for the expansion of The Smith Family's Learning for Life program, which will support an additional 24,000 disadvantaged students. The program provides support for disadvantaged students to encourage them to stay at school, complete Year 12 (or its equivalent) and successfully transition from school to work or to further education and training.

- **Teach for Australia – additional funding**

The Government will provide an additional \$20.5 million over five years from 2016–17 to Teach for Australia (TFA) to deliver two additional cohorts of the TFA program and place up to 315 associates in Australian secondary schools between 2018 and 2021. The TFA program aims to fast-track high-calibre (non-teaching) graduates into disadvantaged secondary schools, including in regional areas, through providing an employment-based pathway into teaching.

- **Pathways in Technology Early College High School (P-TECH) Pilot – expansion**

The Government will provide \$4.6 million over five years from 2016–17 to expand the P-TECH pilot from two to 14 sites across Australia. The P-TECH pilot facilitates long-term partnerships between industry, schools and tertiary education providers to enable businesses to play an active role in the learning and career development of students, with a focus on science, technology, engineering and mathematics (STEM).

- **Flexible Literacy for Remote Primary Schools – extension**

The Government will provide an additional \$1.8 million to extend this pilot program to the end of 2017. The program aims to improve reading and writing outcomes for students in remote schools through a trial of explicit teaching methods. This extension will prevent disruption to participating schools, enable service delivery over three full school years, and support an independent program evaluation.

- **Inspiring all Australians in Digital Literacy and Science, Technology, Engineering and Mathematics Program – efficiencies**

This program supports schools to embrace the digital age and encourages take-up of STEM in the early years. Program costs are less than expected and \$1.8 million was redirected at MYEFO to repair the Budget and fund policy priorities. Projects funded under the program will continue until their scheduled completion.

- **Supporting Women and Girls in Science, Technology, Engineering and Mathematics**

The Government is committed to supporting the increased participation of women and girls in studying and working in STEM. Funding of \$28.2 million will be provided to the Australian Mathematical Sciences Institute (AMSI) internships program to support 1400 new internships for PhD students, with a focus on increasing the number of women research students in STEM topics. This initiative supports the Government's response to the Review of Australia's Research Training System and the National Science and Innovation Agenda.

Funding will also be provided to establish a new *National Career Education Strategy* to equip high school students to make better informed decisions about post-school education, training or work, with a particular focus on supporting girls in STEM.

- **Jobs and Growth in Tasmania – University of Tasmania**

The Government will provide a total of \$150 million from 2017–18 to relocate and expand the University of Tasmania's campuses in Launceston and Burnie. The funding will support jobs and increase higher education accessibility, participation and attainment.

- **Deakin University – support for the Warrnambool campus**

The Government will provide \$14 million over two years from 2016–17 to support Deakin University's plan for a renewed, regionally focused and sustainable Warrnambool campus to continue to provide higher education pathways for students in the region.

- **VET Student Loans – establishment**

The Government has established a new VET Student Loans program to replace the VET FEE-HELP scheme from 1 January 2017 to ensure that vocational education and training loans are student-focused and targeted to industry needs.

- **Jobs and Growth in South Australia**

The Government will provide \$24 million over four years to establish the Enterprise Scholarships Program. The program will support at least 1200 scholarships of up to \$20,000 to undergraduate, postgraduate and vocational education and training (VET) students. The program includes an industry based work placement to link study to real jobs. The program will improve skill development and employment opportunities with a focus on priority industries in South Australia, including defence (incorporating naval shipbuilding), advanced manufacturing, medical research, and other state-based skill needs.

- **Industry Skills Fund – cessation**

The Government closed the Industry Skills Fund to new applications on 31 December 2016. The fund will continue to deliver assistance to businesses that are already participating until 2018–19. Industry Skills Fund Skills Adviser services

ceased on 31 January 2017. The Government continues to help businesses and individuals to train through a range of skills programs, including the Australian Apprenticeship Incentives Program, Trade Support Loans, and the new VET Student Loans program, and through payments to the states and territories that fund skills programs.

For further information on the resourcing impact of these measures, refer to Table 1.2: Entity 2016–17 measures since Budget and Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget.

Table 1.3 also reports a significant variation to estimated outlays for the Child Care Benefit, Child Care Rebate and Child Care Subsidy programs. The estimated outlays for these child care payments are expected to decrease by \$6.2 billion in fiscal balance terms (\$7.6 billion in underlying cash terms) over the four years to 2019–20. This downward revision reflects changes to the child care forward estimates model. It also takes into account lower growth projections, especially for family day care, where growth slowed following the introduction of new compliance measures. The entitlements of families using (or looking to use) approved child care are not affected by the revision. The department continues to support the Government to ensure that families are able to access quality child care, while maintaining the integrity of the child care payments system.

Consistent with the Government's Shared and Common Services Program, some of the services previously provided by the Shared Services Centre, including payroll administration, credit card management, and accounts payable and receivable, were transferred to the Finance portfolio on 1 December 2016. A number of financial and technology services, including asset management, procurement and grants support, network access and client computing, will continue to be provided to the department by the Department of Employment. The department will provide library and theatre (including audio-visual) services to the Department of Employment. Some other services were returned to each department.

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 2016–17 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Entity Additional Estimates Statement – Department of Education And Training

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2016–17 as at Additional Estimates February 2017

	<i>Actual available appropriation 2015–16</i>	<i>Estimate as at Budget 2016–17</i>	<i>Proposed Additional Estimates 2016–17</i>	<i>Total estimate at Additional Estimates 2016–17</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available	86,982	-	62,900	62,900
Departmental appropriation	303,431	317,975	15,564	333,539
s 74 retained revenue receipts ^(b)	30,665	19,574	-	19,574
Departmental capital budget ^(c)	21,677	24,361	(1,080)	23,281
Annual appropriations - other services - non-operating ^(d)				
Prior year appropriations available	4,203	-	9,866	9,866
Equity injection	13,686	2,993	2,992	5,985
Total departmental annual appropriations	460,644	364,903	90,242	455,145
Special accounts ^(e)				
Opening balance	2,286	2,286	1,250	3,536
Appropriation receipts	-	-	-	-
Appropriation receipts from other entities	-	-	-	-
Non-appropriation receipts	1,250	1,720	-	1,720
Total special accounts	3,536	4,006	1,250	5,256
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>				
	-	-	-	-
Total departmental resourcing	464,180	368,909	91,492	460,401
Administered				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available	-	-	-	-
Outcome 1	271,538	502,589	(77,003)	425,586
Outcome 2	1,317,918	1,357,582	(1,945)	1,355,637
s 74 retained revenue receipts ^(b)	-	-	-	-
Payments to corporate entities ^(f)	15,009	19,817	-	19,817
Annual appropriations - other services - specific payments to States, ACT, NT and local government ^(g)				
Prior year appropriations available ^(b)	-	-	-	-
Outcome 1	43,645	42,686	-	42,686
Total administered annual appropriations	1,648,110	1,922,674	(78,948)	1,843,726
Total administered special appropriations^(f)	38,466,432	44,663,871	(8,164,192)	36,499,679

**Table 1.1: Department of Education and Training Resource Statement —
Additional Estimates for 2016–17 as at Additional Estimates February 2017
(continued)**

	<i>Actual available appropriation 2015–16</i>	<i>Estimate as at Budget 2016–17</i>	<i>Proposed Additional Estimates 2016–17</i>	<i>Total estimate at Additional Estimates 2016–17</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Special accounts ^(e)				
Opening balance	20,040	64,199	2,764	66,963
Appropriation receipts ^(g)	66,479	2,312	-	2,312
Appropriation receipts from other entities	-	-	-	-
Non-appropriation receipts	115,251	44,672	3,369	48,041
Total special account receipts	201,770	111,183	6,133	117,316
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	(148)	(2,312)	-	(2,312)
<i>less payments to corporate entities from annual/special appropriations</i>	(15,009)	(25,057)	5,240	(19,817)
Total administered resourcing	40,331,321	46,722,785	(8,242,247)	38,438,592
Total resourcing for Education and Training	40,795,501	47,091,694	(8,150,755)	38,898,993
			<i>Actual 2015–16</i>	<i>2016–17</i>
Average staffing level (number)^(h)			1,721	1,901

Table 1.1: Department of Education and Training resource statement — Additional Estimates for 2016–17 as at Additional Estimates February 2017 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation 2015–16</i>	Estimate as at Budget 2016–17	Proposed Additional Estimates 2016–17	Total estimate at Additional Estimates 2016–17
	\$'000	\$'000	\$'000	\$'000
Payments made by other entities on behalf of Education and Training (disclosed above)				
Department of Human Services	1,009,550	2,101,539	(476,041)	1,625,498
Department of Social Services	905,923	-	-	-
Payments made to corporate entities within the Portfolio				
Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) (Annual Appropriation Bill No. 1)	15,009	19,817	-	19,817

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

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

- (a) *Appropriation Act (No. 1) 2016–2017* and Appropriation Bill (No. 3) 2016–2017
- (b) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) *Appropriation Act (No. 2) 2016–2017*.
- (e) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM). For further information on special accounts see Table 3.1
- (f) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (g) Amounts credited to the special account(s) from Education and Training's annual and special appropriations.
- (h) The 2015–16 actuals reflect the part year effect due to the machinery of government changes announced on 21 September 2015.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2016–17 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2016–17 measures since Budget

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Revenue measures					
VET Student Loans — establishment	2.4				
Administered revenues		(116,649)	(127,848)	(50,161)	(119,979)
Departmental revenues		-	-	-	-
Total		(116,649)	(127,848)	(50,161)	(119,979)
Total revenue measures					
Administered		(116,649)	(127,848)	(50,161)	(119,979)
Departmental		-	-	-	-
Total		(116,649)	(127,848)	(50,161)	(119,979)
Expense measures					
Flexible Literacy in Remote Primary Schools Programme — extension	1.3				
Administered expenses		200	1,600	-	-
Departmental expenses		-	-	-	-
Total		200	1,600	-	-
Inspiring all Australians in Digital Literacy and Science, Technology, Engineering and Maths Program — efficiencies	1.3				
Administered expenses		(300)	-	(1,500)	-
Departmental expenses		-	-	-	-
Total		(300)	-	(1,500)	-
Learning for Life Program — funding support	1.3				
Administered expenses		5,700	10,100	13,800	18,400
Departmental expenses		-	-	-	-
Total		5,700	10,100	13,800	18,400
Pathways in Technology Early College High School Pilot — expansion	1.3				
Administered expenses		616	1,675	1,617	625
Departmental expenses		-	-	-	-
Total		616	1,675	1,617	625
Teach for Australia — additional funding	1.3				
Administered expenses		2,925	6,143	7,118	2,145
Departmental expenses		-	-	-	-
Total		2,925	6,143	7,118	2,145
Interim Home Based Carer Subsidy Programme — efficiencies	1.6				
Administered expenses		(86,985)	(82,891)	-	-
Departmental expenses		(281)	(277)	-	-
Total		(87,266)	(83,168)	-	-

Entity Additional Estimates Statement – Department of Education And Training

Table 1.2: Entity 2016–17 measures since Budget (continued)

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Deakin University — support for the Warrnambool campus	2.3				
Administered expenses		7,000	7,000	-	-
Departmental expenses		-	-	-	-
Total		7,000	7,000	-	-
Jobs and Growth in Tasmania — University of Tasmania	2.3				
Administered expenses		-	10,000	20,000	30,000
Departmental expenses		-	-	-	-
Total		-	10,000	20,000	30,000
Supporting Women and Girls in Science, Technology, Engineering and Mathematics	1.3, 2.3				
Administered expenses		2,800	8,100	9,700	10,600
Departmental expenses		-	-	-	-
Total		2,800	8,100	9,700	10,600
VET Student Loans — establishment	2.4				
Administered expenses		(38,377)	(98,156)	(136,808)	(150,593)
Departmental expenses		11,085	13,497	10,335	10,406
Total		(27,292)	(84,659)	(126,473)	(140,187)
Industry Skills Fund — cessation	2.8				
Administered expenses		(6,635)	(24,822)	(39,724)	(44,267)
Departmental expenses		-	(249)	(1,280)	(2,098)
Total		(6,635)	(25,071)	(41,004)	(46,365)
Jobs and Growth in South Australia	2.8				
Administered expenses		4,000	8,000	8,000	4,000
Departmental expenses		-	-	-	-
Total		4,000	8,000	8,000	4,000
Total expense measures					
Administered		(109,056)	(153,251)	(117,797)	(129,090)
Departmental		10,804	12,971	9,055	8,308
Total		(98,252)	(140,280)	(108,742)	(120,782)
Capital measures					
VET Student Loans — establishment	2.4				
Administered capital		-	-	-	-
Departmental capital		619	-	-	-
Total		619	-	-	-
Total capital measures					
Administered		-	-	-	-
Departmental		619	-	-	-
Total		619	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the 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 2016–17 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 1					
Administered					
Annual appropriations					
Increase in estimates - Measures					
Flexible Literacy in Remote Primary Schools Programme — extension	1.3	200	1,600	-	-
Learning for Life Program — funding support	1.3	5,700	10,100	13,800	18,400
Pathways in Technology Early College High School Pilot — expansion	1.3	616	1,675	1,617	625
Supporting Women and Girls in Science, Technology, Engineering and Mathematics (National Career Education Strategy)	1.3	500	1,500	500	500
Teach for Australia — additional funding	1.3	2,925	6,143	7,118	2,145
Decrease in estimates - Measures					
Inspiring all Australians in Digital Literacy and Science, Technology, Engineering and Maths Program — efficiencies	1.3	(300)	-	(1,500)	-
Interim Home Based Carer Subsidy Programme — efficiencies	1.6	(86,985)	(82,891)	-	-
Increase in estimates					
Changes in Price & Wage Indices	1.6	-	548	-	-
Program specific - beneficiary or rate changes	1.6	4,461	5,142	1,243	1,507
Other Variations	1.6	49,804	63,872	7,585	12,095
Decrease in estimates					
Changes in Price & Wage Indices	1.2, 1.3, 1.6	-	(181)	(265)	(444)
Program specific - beneficiary or rate changes	1.6	(10,885)	(14,289)	(11,920)	(15,306)
Other Variations	1.6	(43,039)	(47,969)	-	-

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget (continued)

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Special appropriations (including Special Accounts)					
Increase in estimates					
Movement of Funds	1.6	1,553	-	-	-
Changes in Price & Wage Indices	1.2, 1.7, 1.9	10,193	29,545	23,276	25,384
Program specific - beneficiary or rate changes	1.1, 1.2, 1.7, 1.8, 1.9	138,747	150,145	177,990	189,186
Other Variations	1.7, 1.8, 1.9	35,817	40,303	14,210	10,487
Decrease in estimates					
Changes in Price & Wage Indices	1.2, 1.7, 1.8, 1.9	(3,766)	(66,195)	(11,466)	(28,674)
Program specific - beneficiary or rate changes	1.2, 1.7, 1.8, 1.9	(560,509)	(573,424)	(615,241)	(777,511)
Other Variations	1.7, 1.8, 1.9	(383,208)	(475,504)	(1,586,328)	(1,733,828)
Net impact on appropriations for Outcome 1 (administered)		(838,176)	(949,880)	(1,979,381)	(2,295,434)
Outcome 1 Departmental					
Annual appropriations					
Decrease in estimates - Measures					
Interim Home Based Carer Subsidy Programme — efficiencies		(281)	(277)	-	-
Increase in estimates					
Reclassification of Funds		1,840	1,080	1,080	-
Other Variations		2,942	-	-	-
Decrease in estimates					
Changes in Price & Wage Indices		-	(758)	(864)	(1,117)
Application of efficiency dividend		-	(2,371)	(3,774)	(4,403)
Other Variations		(9)	(12)	(12)	(12)
Net impact on appropriations for Outcome 1 (departmental)		4,492	(2,338)	(3,570)	(5,532)
Total net impact on appropriations for Outcome 1		(833,684)	(952,218)	(1,982,951)	(2,300,966)

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget (continued)

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 2					
Administered					
Annual appropriations					
Increase in estimates - Measures					
Jobs and Growth in South Australia	2.8	4,000	8,000	8,000	4,000
Decrease in estimates - Measures					
Industry Skills Fund — cessation	2.8	(6,635)	(24,822)	(39,724)	(44,267)
Increase in estimates					
Movement of Funds	2.8	690	-	-	-
Decrease in estimates					
Changes in Price & Wage Indices	2.3, 2.6, 2.7, 2.8	-	(2,098)	(3,350)	(4,625)
Application of efficiency dividend	2.6	-	(301)	(501)	(604)
Special appropriations					
Increase in estimates - Measures					
Deakin University — support for the Warrnambool campus	2.3	7,000	7,000	-	-
Jobs and Growth in Tasmania — University of Tasmania	2.3	-	10,000	20,000	30,000
Supporting Women and Girls in Science, Technology, Engineering and Mathematics	2.3	2,300	6,600	9,200	10,100
Decrease in estimates - Measures					
VET Student Loans — establishment	2.4	(196,974)	(474,248)	(626,877)	(704,497)
Increase in estimates					
Changes in Price & Wage Indices	2.4	47	-	-	-
Other Variations	2.3, 2.4, 2.7	320,774	538,425	482,464	522,326
Decrease in estimates					
Changes in Price & Wage Indices	2.1, 2.3, 2.4, 2.5, 2.6	-	(54,858)	(126,968)	(166,155)
Other Variations	2.1, 2.2, 2.4, 2.8	(279,223)	(252,898)	(255,613)	(278,392)
Net impact on appropriations for Outcome 2 (administered)					
		(148,021)	(239,200)	(533,369)	(632,114)

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget (continued)

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 2					
Departmental					
Annual appropriations					
Increase in estimates - Measures					
VET Student Loans — establishment		11,085	13,497	10,335	10,406
Decrease in estimates - Measures					
Industry Skills Fund — cessation		-	(249)	(1,280)	(2,098)
Decrease in estimates					
Changes in Price & Wage Indices		-	(830)	(966)	(1,281)
Application of efficiency dividend		-	(2,598)	(4,218)	(5,049)
Other Variations		(13)	(18)	(18)	(18)
Net impact on appropriations for Outcome 2 (departmental)		11,072	9,802	3,853	1,960
Total net impact on appropriations for Outcome 2		(136,949)	(229,398)	(529,516)	(630,154)

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) 2016–17

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 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	271,538	522,406	445,403	-	(77,003)
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	1,317,918	1,357,582	1,355,637	-	(1,945)
Total administered	1,589,456	1,879,988	1,801,040	-	(78,948)
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	141,772	177,938	181,350	3,412	-
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	183,336	164,398	175,470	11,072	-
Total departmental	325,108	342,336	356,820	14,484	-
Total administered and departmental	1,914,564	2,222,324	2,157,860	14,484	(78,948)

Entity Additional Estimates Statement – Department of Education And Training

Table 1.5: Appropriation Bill (No. 4) 2016–17

	<i>2015–16 Available \$'000</i>	<i>2016–17 Budget \$'000</i>	<i>2016–17 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
Payments to states, ACT, NT and local government					
Outcome 1	<i>43,645</i>	<i>42,686</i>	<i>42,686</i>	-	-
Total payments to states, ACT, NT and local government	<i>43,645</i>	<i>42,686</i>	<i>42,686</i>	-	-
Non-operating					
Equity injections	<i>13,686</i>	<i>2,993</i>	<i>5,985</i>	<i>2,992</i>	-
Total non-operating	<i>13,686</i>	<i>2,993</i>	<i>5,985</i>	<i>2,992</i>	-
Total other services	<i>57,331</i>	<i>45,679</i>	<i>48,671</i>	<i>2,992</i>	-

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 2016–17.

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

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.

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Program 1.1: Government Schools National Support					
Administered expenses					
Special appropriations					
<i>Australian Education Act 2013</i>	5,745,085	6,467,348	6,969,406	7,311,688	7,707,068
Total expenses for program 1.1	5,745,085	6,467,348	6,969,406	7,311,688	7,707,068
Program 1.2: Non-Government Schools National Support					
Administered expenses					
Other services (Appropriation Act No. 2 and Bill No. 4)	41,247	42,686	1,539	1,561	1,584
Special appropriations					
<i>Schools Assistance Act 2008</i>	(233)	-	-	-	-
<i>Australian Education Act 2013</i>	9,906,897	10,545,451	11,095,290	11,592,525	12,143,930
Total expenses for program 1.2	9,947,911	10,588,137	11,096,829	11,594,086	12,145,514

Entity Additional Estimates Statement – Department of Education And Training

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Program 1.3: Early Learning and Schools Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	100,964	108,897	103,725	96,537	92,413
Special accounts					
SOETM - Students with Disabilities	1,672	2,583	578	-	-
Total expenses for program 1.3	102,636	111,480	104,303	96,537	92,413
Program 1.4: Trade Training Centres in Schools					
Administered expenses					
Other services (Appropriation Act No. 2 and Bill No. 4)	1,004	-	-	-	-
Total expenses for program 1.4	1,004	-	-	-	-
Program 1.5: Youth Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	532	535	-	-	-
Special accounts					
National Youth Affairs Research Scheme ^(a)	171	-	-	-	-
Total expenses for program 1.5	703	535	-	-	-
Program 1.6 Support for the Child Care System^(b)					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	129,197	335,971	349,259	355,269	363,626
Special accounts					
Early Years Quality Fund Special Account Act 2013	68,654	1,553	-	-	-
SOETM - Child Care Accounts	22	-	-	-	-
Total expenses for program 1.6	197,873	337,524	349,259	355,269	363,626
Program 1.7: Child Care Benefit^(b)					
Administered expenses					
Special appropriations					
A New Tax System (Family Assistance) (Administration) Act 1999	2,578,446	3,766,856	3,930,252	-	-
Total expenses for program 1.7	2,578,446	3,766,856	3,930,252	-	-
Program 1.8: Child Care Rebate^(b)					
Administered expenses					
Special appropriations					
A New Tax System (Family Assistance) (Administration) Act 1999	2,450,885	3,570,125	3,943,858	27	14
Total expenses for program 1.8	2,450,885	3,570,125	3,943,858	27	14

Entity Additional Estimates Statement – Department of Education And Training

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Program 1.9: Child Care Subsidy^(c)					
Administered expenses					
Special appropriations					
Child Care Subsidy	-	-	-	8,986,896	9,801,820
Total expenses for program 1.9	-	-	-	8,986,896	9,801,820
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	230,693	445,403	452,984	451,806	456,039
Other services (Appropriation Act No. 2 and Bill No. 4)	42,251	42,686	1,539	1,561	1,584
Special appropriations	20,681,080	24,349,780	25,938,806	27,891,136	29,652,832
Special accounts	70,519	4,136	578	-	-
Administered total	21,024,543	24,842,005	26,393,907	28,344,503	30,110,455
Departmental expenses					
Departmental appropriation	126,694	160,113	154,147	146,790	141,110
s 74 Retained revenue receipts ^(d)	13,075	5,438	5,438	5,438	5,438
Expenses not requiring appropriation ^(e) in the Budget year	12,992	18,048	19,687	21,250	23,222
Departmental total	152,761	183,599	179,272	173,478	169,770
Total expenses for Outcome 1	21,177,304	25,025,604	26,573,179	28,517,981	30,280,225
Movement of administered funds between years^(f)					
	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Outcome 1:					
Early Years Quality Fund (Special Account)	(1,553)	1,553	-	-	-
Total movement of administered funds	(1,553)	1,553	-	-	-
Average staffing level (number)^(b)					
	2015–16	2016–17			
	694	927			

(a) The *National Youth Affairs Research Special Account 2006/45* determination, which established this special account, sunset on 1 October 2016.

(b) The 2015–16 actuals reflect the part year effect due to the machinery of government changes announced on 21 September 2015.

(c) The legislation for this item is yet to be passed and the name is subject to change. This program, which will replace the Child Care Benefit and Child Care Rebate programs, commences 2 July 2018.

(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 (shown in parentheses) represent a decrease in funds and a positive represent an increase in funds.

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

Performance criteria for Outcome 1

This section details changes to performance criteria for Outcome 1 resulting from decisions made since the 2016–17 Budget. For a full outline of all performance criteria associated with Outcome 1 see the Portfolio Budget Statements 2016–17. This section also includes further detail on the program expenses associated with Outcome 1.

Program 1.1: Government Schools National Support

Program expenses 1.1 Government Schools National Support

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Special Appropriations:					
<i>Australian Education Act 2013</i>	5,745,085	6,467,348	6,969,406	7,311,688	7,707,068
Total expenses for program 1.1	5,745,085	6,467,348	6,969,406	7,311,688	7,707,068

Program 1.2: Non-Government Schools National Support

Program expenses 1.2 Non-Government Schools National Support

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Annual administered expenses:					
Other services (Appropriation Act No. 2 and Bill No. 4)					
Non-Government Representative Bodies	41,167	41,167	-	-	-
Short Term Emergency Assistance	80	1,519	1,539	1,561	1,584
Special Appropriations:					
<i>Schools Assistance Act 2008</i>	(233)	-	-	-	-
<i>Australian Education Act 2013</i>	9,906,897	10,545,451	11,095,290	11,592,525	12,143,930
Total expenses for program 1.2	9,947,911	10,588,137	11,096,829	11,594,086	12,145,514

Program 1.3: Early Learning and Schools Support

Performance information 1.3 Early Learning and Schools Support¹

Year	Performance criteria	Targets
2016–17	<u>Schools</u> The department works collaboratively with government and non-government sectors <i>and stakeholders</i> to improve the quality of school education for all Australian students.	n/a
2017–18 and beyond	As per 2016–17	<u>Schools</u> <ul style="list-style-type: none"> • <i>additional 24,000 disadvantaged students participate in the Learning for Life program over 2016–17 to 2019–20</i> • <i>up to 315 associates commencing in secondary schools between 2018 and 2021 in the Teach for Australia program²</i>
Purposes	Department of Education and Training Corporate Plan 2016–2020 <ul style="list-style-type: none"> • Goal 2: Quality schooling 	
Measures impacting program 1.3 since the 2016–17 Budget: <ul style="list-style-type: none"> • Pathways in Technology Early College High School Pilot (P-TECH pilot)—expansion • Learning for Life Program—funding support • Flexible Literacy for Remote Primary Schools—extension • Supporting Women and Girls in Science, Technology, Engineering and Mathematics (National Career Education Strategy) • Inspiring all Australians in Digital Literacy and Science, Technology, Engineering and Mathematics Program—efficiencies • Teach for Australia—additional funding 		

¹ For a full outline of the performance criteria for this program see the 2016–17 Portfolio Budget Statements. This table shows only new or modified performance criteria that reflect material changes to this program. Specific changes are shown in *italics*.

² The Teach for Australia program operates on calendar years. Yearly targets are not yet determined.

Entity Additional Estimates Statement – Department of Education And Training

Program expenses 1.3 Early Learning and Schools Support

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Early Development Census	10,791	3,106	10,472	10,472	11,972
Australian Government Response to TEMAG	4,800	4,300	4,100	3,700	-
Boost the Learning for Life	-	5,700	10,100	13,800	18,400
Early Learning Languages Australia (ELLA)	2,137	4,312	1,622	-	-
Educating Against Domestic Violence	954	1,981	2,057	-	-
Flexible Literacy Learning for Remote Primary Schools	6,000	6,200	1,600	-	-
Grants and Awards	1,902	1,353	1,353	1,353	1,373
Helping Children with Autism	5,716	5,737	5,818	5,899	5,988
Improving the Teaching of Foreign Languages	600	-	-	-	-
Science, Technology, Engineering and Mathematics (STEM)	3,836	4,566	4,875	1,617	625
Maths and Science Participation	5,250	2,000	1,000	-	-
National Assessment Reform	9,840	10,220	-	2,200	2,200
Quality Outcomes	40,028	37,176	35,704	34,035	34,360
Inspiring all Australians in Digital Literacy and STEM	-	14,607	16,496	16,343	15,350
Teach for Australia	7,610	6,139	7,028	7,118	2,145
Universal Access	1,500	1,500	1,500	-	-
Special Account Expenses:					
SOETM - Students with Disabilities ^(a)	1,672	2,583	578	-	-
Total expenses for program 1.3	102,636	111,480	104,303	96,537	92,413

(a) The special account holds funds on behalf of all governments for the implementation of the Nationally Consistent Collection of Data on School Students with Disability (NCCD). The profiled expenditure reflects projected implementation plans as agreed by the Joint Working Group to provide advice on reforms for students with disability.

Entity Additional Estimates Statement – Department of Education And Training

Program 1.4: Trade Training Centres in Schools

Program expenses 1.4 Trade Training Centres in Schools

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Annual administered expenses:					
Other services (Appropriation Act No. 2 and Bill No. 4)					
Trade Skills Centres (Non-Government)	1,004	-	-	-	-
Total expenses for program 1.4	1,004	-	-	-	-

Program 1.5: Youth Support

Program expenses 1.5 Youth Support

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Youth Attainment and Transitions	(1)	-	-	-	-
Youth Engagement	533	535	-	-	-
Special Account Expenses:					
National Youth Affairs Research Scheme ^(a)	171	-	-	-	-
Total expenses for program 1.5	703	535	-	-	-

(a) The *National Youth Affairs Research Special Account 2006/45* determination, which established this special account, sunset on 1 October 2016.

Program 1.6: Support for the Child Care System

Performance information 1.6 Support for the Child Care System³

Year	Performance criteria	Targets
2016–17	n/a	<i>Up to 500 families</i> assisted through the Interim Home Based Carer Subsidy Programme (Nanny Pilot Programme) over the life of the pilot
2017–18 and beyond	n/a	2017–18: <i>Up to 500 families</i> assisted through the Interim Home Based Carer Subsidy Programme (Nanny Pilot Programme) over the life of the pilot
Purpose	Department of Education and Training Corporate Plan 2016–2020	
	<ul style="list-style-type: none"> Goal 1: Access to quality child care 	
Measures impacting program 1.6 since the 2016–17 Budget:		
<ul style="list-style-type: none"> Interim Home Based Carer Subsidy Programme—efficiencies 		

Program expenses 1.6 Support for the Child Care System

	2015–16 Actual expenses (a) \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Child Care Services Support	111,698	290,046	293,759	355,269	363,626
Jobs Education and Training, Child Care Fee Assistance (JETCCFA)	17,383	39,210	46,053	-	-
Child Care Subsidy Communications Campaign	116	6,715	9,447	-	-
Special Account Expenses:					
<i>Early Years Quality Fund Special Account Act 2013</i>	68,654	1,553	-	-	-
SOETM - Child Care	22	-	-	-	-
Total expenses for program 1.6	197,873	337,524	349,259	355,269	363,626

(a) The 2015–16 actuals reflect the part year effect due to the machinery of government changes announced on 21 September 2015.

³ For a full outline of the performance criteria for this program see the 2016–17 Portfolio Budget Statements. This table shows only new or modified performance criteria that reflect material changes to this program. Specific changes are shown in *italics*.

Entity Additional Estimates Statement – Department of Education And Training

Program 1.7: Child Care Benefit

Program expenses 1.7 Child Care Benefit

	2015–16 Actual expenses ^(a) \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Special Appropriations:					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	2,578,446	3,766,856	3,930,252	-	-
Total expenses for program 1.7	2,578,446	3,766,856	3,930,252	-	-

(a) The 2015–16 actuals reflect the part year effect due to the machinery of government changes announced on 21 September 2015.

Program 1.8: Child Care Rebate

Program expenses 1.8 Child Care Rebate

	2015–16 Actual expenses ^(a) \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Special Appropriations:					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	2,450,885	3,570,125	3,943,858	27	14
Total expenses for program 1.8	2,450,885	3,570,125	3,943,858	27	14

(a) The 2015–16 actuals reflect the part year effect due to the machinery of government changes announced on 21 September 2015.

Program 1.9: Child Care Subsidy

Program expenses 1.9 Child Care Subsidy

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Special Appropriations:					
Child Care Subsidy ^(a)	-	-	-	8,986,896	9,801,820
Total expenses for program 1.9	-	-	-	8,986,896	9,801,820

(a) The legislation for this item is yet to be passed and the name is subject to change. This program, which will replace the Child Care Benefit and Child Care Rebate programs, commences 2 July 2018.

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 2016–17.

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

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
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.					
Program 2.1: Commonwealth Grant Scheme					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	6,961,303	6,962,439	6,808,305	6,561,579	6,745,734
Total expenses for program 2.1	6,961,303	6,962,439	6,808,305	6,561,579	6,745,734
Program 2.2: Higher Education Superannuation Program					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	1,076,295	206,866	202,435	196,047	188,715
Total expenses for program 2.2	1,076,295	206,866	202,435	196,047	188,715
Program 2.3: Higher Education Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	10,554	11,650	13,151	13,152	13,305
Special appropriations					
Higher Education Support Act 2003	423,966	386,367	424,601	447,656	387,420
Special accounts					
SOETM - Australian Quality Framework Council	21	-	-	-	-
Education Investment Fund - Higher Education	55,754	22,593	2,000	-	-
Total expenses for program 2.3	490,295	420,610	439,752	460,808	400,725

Entity Additional Estimates Statement – Department of Education And Training

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Program 2.4: Higher Education Loan Program					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	855,424	2,715,957	2,568,492	2,551,709	2,584,097
Total expenses for program 2.4	855,424	2,715,957	2,568,492	2,551,709	2,584,097
Program 2.5: Investment in Higher Education Research					
Administered expenses					
Special appropriations					
Higher Education Support Act 2003	1,829,939	1,777,885	1,921,837	1,889,746	1,940,320
Total expenses for program 2.5	1,829,939	1,777,885	1,921,837	1,889,746	1,940,320
Program 2.6: Research Capacity					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	160,427	150,500	153,500	156,060	159,805
Special appropriations					
Higher Education Support Act 2003	4,732	5,267	5,335	5,442	5,546
Payments to Corporate Entities ^(a)	15,009	19,817	19,476	19,371	19,355
Total expenses for program 2.6	180,168	175,584	178,311	180,873	184,706
Program 2.7: International Education Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	53,695	52,703	49,832	46,707	51,725
Special accounts					
Overseas Student Tuition Fund	1,828	2,838	2,659	2,792	2,933
SOETM - Cheung Kong	750	-	-	-	-
Total expenses for program 2.7	56,273	55,541	52,491	49,499	54,658
Program 2.8: Building Skills and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	946,588	1,138,472	1,091,416	1,108,149	1,104,911
Special appropriations					
Trade Support Loans Act 2014	51,232	95,118	96,068	97,029	98,000
Special accounts					
Growth Fund Skills and Training ^(b)	147	10,161	28,150	9,898	11,220
Total expenses for program 2.8	997,967	1,243,751	1,215,634	1,215,076	1,214,131

Entity Additional Estimates Statement – Department of Education And Training

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,171,264	1,353,325	1,307,899	1,324,068	1,329,746
Special appropriations	11,202,891	12,149,899	12,027,073	11,749,208	11,949,832
Special accounts	58,500	35,592	32,809	12,690	14,153
Payments to Corporate Entities ^(a)	15,009	19,817	19,476	19,371	19,355
Administered total	12,447,664	13,558,633	13,387,257	13,105,337	13,313,086
Departmental expenses					
Departmental appropriation	182,319	173,426	168,019	162,848	161,851
s 74 Retained revenue receipts ^(c)	10,367	14,136	12,156	10,237	10,237
Special accounts	8,445	1,720	1,737	1,768	1,768
Expenses not requiring appropriation in the Budget year ^(d)	18,696	23,921	26,471	29,048	31,215
Departmental total	219,827	213,203	208,383	203,901	205,071
Total expenses for Outcome 2	12,667,491	13,771,836	13,595,640	13,309,238	13,518,157

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Movement of administered funds between years^(e)					
Outcome 2:					
Industry Workforce Training	(690)	690	-	-	-
Total movement of administered funds	(690)	690	-	-	-

	2015–16	2016–17
Average staffing level (number)	1,027	974

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

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

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

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

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

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

Performance criteria for Outcome 2

This section details changes to performance criteria for Outcome 2 resulting from decisions made since the 2016–17 Budget. For a full outline of all performance criteria associated with Outcome 1 see the Portfolio Budget Statements 2016–17. This section also includes further detail on the program expenses associated with Outcome 2.

Program 2.1: Commonwealth Grants Scheme

Program expenses 2.1 Commonwealth Grant Scheme

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Special Appropriations:					
Higher Education Support Act 2003					
Cluster Fund and Place Loadings	6,889,155	6,891,649	6,736,524	6,488,612	6,671,345
Regional Loading	72,148	70,790	71,781	72,967	74,389
Total expenses for program 2.1	6,961,303	6,962,439	6,808,305	6,561,579	6,745,734

Program 2.2: Higher Education Superannuation Program

Program expenses 2.2 Higher Education Superannuation Program

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Special Appropriations:					
Higher Education Support Act 2003					
Higher Education Superannuation Program	1,076,295	206,866	202,435	196,047	188,715
Total expenses for program 2.2	1,076,295	206,866	202,435	196,047	188,715

Program 2.3: Higher Education Support

Performance Information 2.3 Higher Education Support⁴

Year	Performance criteria	Targets
2016–17	n/a	<u>Supporting STEM careers</u> <ul style="list-style-type: none"> 100 industry based PhD internships
2017–18 and beyond	<u>Diversity and structural reform</u> <i>Grant supports Deakin University to reform its Warrnambool campus to better meet the needs of local students and employers</i>	<u>Supporting STEM careers</u> <i>Industry based PhD internships</i> <ul style="list-style-type: none"> 200 in 2017–18 400 in 2018–19 700 in 2019–20

⁴ For a full outline of the performance criteria for this program see the 2016–17 Portfolio Budget Statements. This table shows only new or modified performance criteria that reflect material changes to this program. Specific changes are shown in *italics*.

Entity Additional Estimates Statement – Department of Education And Training

Purpose	Department of Education and Training Corporate Plan 2016–2020 • Goal 3: World-class tertiary education and research
Measures impacting program 2.3 since the 2016–17 Budget:	
<ul style="list-style-type: none"> • Jobs and Growth in Tasmania—University of Tasmania⁵ • Support for Deakin University's Warrnambool Campus • Supporting more women into STEM careers (AMSI Intern) 	

Program expenses 2.3 Higher Education Support

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
ATSIHEAC	(8)	-	-	-	-
Higher Education Special Projects	(43)	-	-	-	-
National Disability Coordination Officer	4,390	4,309	4,309	4,309	4,370
Quality Indicators for Learning and Teaching	6,215	7,341	8,842	8,843	8,935
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Disability Support Program	7,159	7,335	7,438	7,561	7,708
Diversity and Structural Reform	-	7,000	33,250	33,750	-
Higher Education Participation Program	178,106	147,801	143,282	150,420	108,582
Jobs and Growth in Tasmania	-	-	10,000	20,000	30,000
National Institutes	209,626	214,353	218,688	222,301	226,635
Promotion of Excellence in Learning and Teaching in Higher Education	17,989	5,096	4,849	3,922	3,883
Quality Initiatives	11,086	2,482	494	502	512
Supporting more women into STEM Careers (AMSI Intern)	-	2,300	6,600	9,200	10,100
Special Account Expenses:					
SOETM - Australian Quality Framework Council	21	-	-	-	-
Education Investment Fund - Higher Education	55,754	22,593	2,000	-	-
Total expenses for program 2.3	490,295	420,610	439,752	460,808	400,725

⁵ Funding commences from 2017–18.

Program 2.4: Higher Education Loan Program

Performance information 2.4 Higher Education Loan Program⁶

Year	Performance criteria	Targets
2016–17	n/a	<ul style="list-style-type: none"> Estimated average amount of debt is \$20,700 Estimated average number of years to repay HELP debt is 8.9 years Estimated proportion of new debt not expected to be repaid is 23%⁷
2017–18 and beyond	As per 2016–17	<ul style="list-style-type: none"> <i>201,400 places for which VET Student Loans paid⁸</i> Estimated average amount of debt is \$22,100 Estimated average number of years to repay HELP debt is 9.1 years Estimated proportion of new debt not expected to be repaid is 23%
Purpose	Department of Education and Training Corporate Plan 2016–2020 <ul style="list-style-type: none"> Goal 2: World-class tertiary education and research Goal 4: Skilled workforce 	
Measures impacting program 2.4 since the 2016–17 Budget: <ul style="list-style-type: none"> VET Student Loans establishment⁹ 		

Program expenses 2.4 Higher Education Loan Program

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Special Appropriations:					
<i>VET Student Loans Act 2016</i>					
<i>Higher Education Support Act 2003</i>					
Higher Education Loan Program	855,424	2,715,957	2,568,492	2,551,709	2,584,097
Total expenses for program 2.4	855,424	2,715,957	2,568,492	2,551,709	2,584,097

⁶ For a full outline of the performance criteria for this program see the 2016–17 Portfolio Budget Statements. This table shows only new or modified performance criteria that reflect material changes to this program. Specific changes are shown in *italics*.

⁷ Targets have been updated to reflect recent actuarial assessment of the value of new debt not expected to be repaid.

⁸ With the establishment of the VET Student Loans program, this target replaces the previously published target for VET FEE-HELP.

⁹ VET Student Loans commenced on 1 January 2017, replacing VET FEE-HELP.

Entity Additional Estimates Statement – Department of Education And Training

Program 2.5: Investment in Higher Education Research

Program expenses 2.5 Investment in Higher Education Research

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Australian Post Graduate Awards	282,105	142,209	-	-	-
International Post Graduate Research	22,448	11,319	-	-	-
Joint Research Engagement Scheme	360,230	181,633	-	-	-
Research Infrastructure Block Grants	242,171	122,107	-	-	-
Research Investment Adjustment Scheme	-	-	16,000	24,000	-
Research Support Program	-	402,215	922,828	902,092	957,879
Research Training Scheme	684,253	345,010	-	-	-
Research Training Program	-	505,953	983,009	963,654	982,441
Sustainable Research Excellence	238,732	67,439	-	-	-
Total expenses for program 2.5	1,829,939	1,777,885	1,921,837	1,889,746	1,940,320

Program 2.6: Research Capacity

Program expenses 2.6 Research Capacity

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Consensus	640	-	-	-	-
Collaborative Research Network Program	9,332	-	-	-	-
Commonwealth - ANU Strategic Relationships	455	500	500	-	-
National Collaborative Research Infrastructure Strategy	150,000	150,000	153,000	156,060	159,805
Special Appropriations:					
<i>Higher Education Support Act 2003</i>					
Academic Centres of Cyber Security Excellence	-	463	469	479	488
Higher Education Research Promotion	4,732	4,804	4,866	4,963	5,058
Payments to Corporate Entities ^(a) :					
AIATSIS	15,009	19,817	19,476	19,371	19,355
Total expenses for program 2.6	180,168	175,584	178,311	180,873	184,706

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

Program 2.7: International Education Support

Program expenses 2.7 International Education Support

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
International Education Support	53,695	52,703	49,832	46,707	51,725
Special Account Expenses:					
Overseas Student Tuition Fund	1,828	2,838	2,659	2,792	2,933
SOETM - Cheung Kong	750	-	-	-	-
Total expenses for program 2.7	56,273	55,541	52,491	49,499	54,658

Program 2.8: Building Skills and Capability

Performance Information 2.8.1 Industry competitiveness¹⁰

Year	Performance criteria	Targets
2016–17	n/a	<i>7,000 participants</i> supported to undertake training and/or support services through the Industry Skills Fund
2017–18 and beyond	n/a	<i>n/a</i> ¹¹
Purpose	Department of Education and Training Corporate Plan 2016–2020	
	<ul style="list-style-type: none"> Goal 4: Skilled Workforce 	
Measures impacting program 2.8.1 since the 2016–17 Budget:		
<ul style="list-style-type: none"> Industry Skills Fund—cessation 		

¹⁰ This table shows modified performance criteria that reflect material changes to this program. Specific changes are shown in *italics*. All other performance criteria cease from 2017–18.

¹¹ The Government will cease the Industry Skills Fund and the fund closed to new applications on 31 December 2016. The fund will continue to deliver assistance to businesses that are already participating until 2018–19.

Performance Information 2.8.2 Skills development¹²

Year	Performance criteria	Targets
2016–17	<i>Scholarships improve students' skills and employment opportunities to support priority industries in South Australia.</i>	<u>Enterprise Scholarships</u> <ul style="list-style-type: none"> • <i>Minimum 600 scholarships</i> <u>Trade Support Loans¹³</u> <ul style="list-style-type: none"> • <i>45,000 Australian Apprentices in receipt of Trade Support Loan payments</i>
2017–18 and beyond	As per 2016–17	<u>Enterprise Scholarships</u> <ul style="list-style-type: none"> • <i>Minimum 600 scholarships</i> <u>Trade Support Loans</u> <ul style="list-style-type: none"> • <i>45,000 Australian Apprentices in receipt of Trade Support Loan payments</i>
Purpose	Department of Education and Training Corporate Plan 2016–2020 <ul style="list-style-type: none"> • Goal 4: Skilled Workforce 	
Measures impacting program 2.8.2 since the 2016–17 Budget: <ul style="list-style-type: none"> • Jobs and Growth in South Australia 		

¹² For a full outline of the performance criteria for this program see the 2016–17 Portfolio Budget Statements. This table shows only new or modified performance criteria that reflect material changes to this program. Specific changes are shown in *italics*.

¹³ The number of apprentices taking out Trade Support Loans may have been influenced by a range of factors including the Fair Work Commission's decision to increase apprentices' wages and conditions in many industries, and fewer new commencements than originally projected. As with all demand driven programs, this will be closely monitored as the program matures.

Entity Additional Estimates Statement – Department of Education And Training

Program expenses 2.8 Building Skills and Capability

	2015–16 Actual expenses \$'000	2016–17 Revised estimated expenses \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 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	24,005	25,078	15,316	1,994	-
National Workforce Development Fund	1,352	720	702	-	-
Sub-program 2.8.2: Skills Development					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Accelerated Australian Apprenticeships	490	-	-	-	-
Apprentice to Business Owner - Business Skills and Mentoring	1,250	-	-	-	-
Australian Apprenticeship Support Network	134,897	189,092	189,473	189,447	189,447
Australian Apprenticeships Incentives Program	339,644	394,945	392,083	392,083	392,083
Job Ready Program - Trades Recognition Australia	990	4,634	4,634	4,634	4,634
South Australian Enterprise Scholarships	-	4,000	8,000	8,000	4,000
Special Account Expenses:					
Growth Fund Skills and Training ^(a)	147	10,161	28,150	9,898	11,220
Special Appropriations:					
<i>Trade Support Loans Act 2014</i>					
Trade Support Loans	51,232	95,118	96,068	97,029	98,000
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	246,381	299,730	299,840	303,268	303,182
National Foundation Skills Strategy	132	61	50	-	-
Skills for Education and Employment Program	122,946	125,413	89,886	119,249	120,915
Workplace English Language and Literacy	2,909	293	-	-	-
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	293	1,487	1,488	1,489	1,510
Industry Workforce Training	43,320	57,693	53,151	50,430	51,135
My Skills Website	572	542	551	561	569
National Centre for Vocational Education Research	686	686	686	686	696
National Training System COPE	26,454	33,325	34,573	35,055	35,547
Licensing of International Vocational Education and Training (VET) courses	267	773	983	1,253	1,193
Total expenses for program 2.8	997,967	1,243,751	1,215,634	1,215,076	1,214,131

(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 \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Services for Other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A) 2016-17	1	5,125	-	(2,583)	-	2,542
<i>Services for Other Entities and Trust Moneys Special Account - s78 PGPA Act 2013 (A) 2015-16</i>	1	6,476	1,154	(2,527)	22	5,125
National Youth Affairs Research Scheme Special Account - s78 PGPA Act 2013 (A) 2016-17	1	-	-	-	-	-
<i>National Youth Affairs Research Scheme Special Account - s78 PGPA Act 2013 (A) 2015-16</i>	1	171	-	(171)	-	-
Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A) 2016-17	1	34,039	-	(1,553)	-	32,486
<i>Early Years Quality Fund Special Account - s80 PGPA Act [s5(1) Early Years Quality Fund Special Account Act 2013] (A) 2015-16</i>	1	-	598	(68,607)	102,048	34,039

Entity Additional Estimates Statement – Department of Education And Training

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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
EIF Education Portfolio Special Account - s80 PGPA Act 2013 (A) 2016–17	2	-	22,593	(22,593)	-	-
<i>EIF Education Portfolio Special Account - s80 PGPA Act 2013 (A) 2015–16</i>	2	-	55,754	(55,754)	-	-
EIF Research Portfolio Special Account - s80 PGPA Act 2013 (A) 2016–17	2	-	-	-	-	-
<i>EIF Research Portfolio Special Account - s80 PGPA Act 2013 (A) 2015–16</i>	2	-	-	-	-	-
Overseas Students Tuition Fund - s80 PGPA Act 2013 (A) 2016–17	2	28,167	10,298	(2,838)	-	35,627
<i>Overseas Students Tuition Fund - s80 PGPA Act 2013 (A) 2015–16</i>	2	19,869	10,126	(1,828)	-	28,167
Growth Fund Skills and Training Special Account - s78 PGPA Act Det 2015/04 (A) 2016–17	2	4,757	17,462	(10,161)	-	12,058
<i>Growth Fund Skills and Training Special Account - s78 PGPA Act Det 2015/04 (A) 2015–16</i>	2	-	4,757	-	-	4,757
Unique Student Identifiers Special Account - s80 PGPA Act 2013 (D) 2016–17	2	3,536	1,720	(1,720)	-	3,536
<i>Unique Student Identifiers Special Account - s80 PGPA Act 2013 (D) 2015–16</i>	2	2,286	1,250	-	-	3,536
Total special accounts 2016–17 Budget estimate		75,624	52,073	(41,448)	-	86,249
<i>Total special accounts 2015–16 actual</i>		28,802	73,639	(128,887)	102,070	75,624

(A) = Administered
(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

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

The financial statements do not reflect the impacts resulting from the machinery of government decision to transfer the shared services centre functions from Education and Training and Employment Portfolios to the Finance Portfolio and the resulting service provision transfer between Education and Training Portfolio and Employment Portfolio. These impacts will be published in the 2017–18 Portfolio Budget Statements.

The average staffing level (ASL) projections include the impacts of the ASL transferred between the portfolios in relation to the machinery of government decision.

3.2.2 Budgeted financial statements

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

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
EXPENSES					
Employee benefits	215,830	226,248	221,349	215,562	211,051
Suppliers	127,923	135,328	126,891	118,262	116,083
Grants	629	-	-	-	-
Depreciation and amortisation	25,168	35,226	39,415	43,555	47,707
Write-down and impairment of assets	2,774	-	-	-	-
Losses from asset sales	234	-	-	-	-
Total expenses	372,558	396,802	387,655	377,379	374,841
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	29,736	19,574	17,594	15,675	15,675
Other revenue	-	1,720	1,737	1,768	1,768
Total own-source revenue	29,736	21,294	19,331	17,443	17,443
Gains					
Other	8,640	6,743	6,743	6,743	6,730
Total gains	8,640	6,743	6,743	6,743	6,730
Total own-source income	38,376	28,037	26,074	24,186	24,173
Net cost of (contribution by) services	334,182	368,765	361,581	353,193	350,668
Revenue from Government	313,127	333,539	322,166	309,638	302,961
Surplus/(deficit) attributable to the Australian Government	(21,055)	(35,226)	(39,415)	(43,555)	(47,707)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(379)	-	-	-	-
Total other comprehensive income	(379)	-	-	-	-
Total comprehensive income/(loss)	(21,434)	(35,226)	(39,415)	(43,555)	(47,707)
Total comprehensive income/(loss) attributable to the Australian Government	(21,434)	(35,226)	(39,415)	(43,555)	(47,707)

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

	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	3,734	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	25,168	35,226	39,415	43,555	47,707
Total comprehensive income/(loss) - as per the Comprehensive Income Statement	(21,434)	(35,226)	(39,415)	(43,555)	(47,707)

(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.

Prepared on Australian Accounting Standards basis.

Entity Additional Estimates Statement – Department of Education And Training

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

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,132	6,132	6,132	6,132	6,132
Trade and other receivables	85,245	70,501	70,793	70,743	70,651
Other financial assets	1,996	1,996	1,996	1,996	1,996
Total financial assets	93,373	78,629	78,921	78,871	78,779
Non-financial assets					
Land and buildings	37,137	35,443	30,858	26,224	21,540
Property, plant and equipment	12,659	10,824	9,467	7,052	3,675
Intangibles	75,589	87,606	77,909	64,052	48,114
Other non-financial assets	10,126	10,126	10,126	10,126	10,126
Total non-financial assets	135,511	143,999	128,360	107,454	83,455
Assets held for sale	-	-	-	-	-
Total assets	228,884	222,628	207,281	186,325	162,234
LIABILITIES					
Payables					
Suppliers	31,663	28,462	28,462	28,462	28,462
Other payables	20,329	23,312	23,488	23,492	23,469
Total payables	51,992	51,774	51,950	51,954	51,931
Provisions					
Employee provisions	71,173	71,090	71,206	71,152	71,083
Other provisions	1,739	1,739	1,739	1,739	1,739
Total provisions	72,912	72,829	72,945	72,891	72,822
Total liabilities	124,904	124,603	124,895	124,845	124,753
Net assets	103,980	98,025	82,386	61,480	37,481
EQUITY*					
Parent entity interest					
Contributed equity	171,110	200,377	224,153	246,802	270,510
Reserves	59	59	59	59	59
Retained surplus/(accumulated deficit)	(67,189)	(102,411)	(141,826)	(185,381)	(233,088)
Total parent entity interest	103,980	98,025	82,386	61,480	37,481
Total non-controlling interest	-	-	-	-	-
Total Equity	103,980	98,025	82,386	61,480	37,481

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (2016–17 Budget year)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2016					
Balance carried forward from previous period	(67,185)	59	-	171,111	103,985
Adjusted opening balance	(67,185)	59	-	171,111	103,985
Comprehensive income					
Other comprehensive income					
Surplus/(deficit) for the period	(35,226)	-	-	-	(35,226)
Total comprehensive income	(35,226)	-	-	-	(35,226)
of which:					
Attributable to the Australian Government	(35,226)	-	-	-	(35,226)
Transactions with owners					
Distributions to owners					
Returns of capital:					
Other	-	-	-	-	-
Contributions by owners					
Equity Injection	-	-	-	5,985	5,985
Departmental Capital Budget (DCB)	-	-	-	23,281	23,281
Sub-total transactions with owners	-	-	-	29,266	29,266
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2017	(102,411)	59	-	200,377	98,025
Closing balance attributable to the Australian Government	(102,411)	59	-	200,377	98,025

Prepared on Australian Accounting Standards basis

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

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	336,174	348,284	321,874	309,688	303,053
Sale of goods and rendering of services	17,340	19,574	17,594	15,675	15,675
Net GST received	7,017	-	-	-	-
Other	12,839	1,720	1,737	1,768	1,768
Total cash received	373,370	369,578	341,205	327,131	320,496
Cash used					
Employees	211,878	226,546	221,056	215,611	211,143
Suppliers	133,176	128,584	120,149	111,520	109,353
s74 Retained Revenue Receipts transferred to OPA	30,665	-	-	-	-
Other	629	-	-	-	-
Total cash used	376,348	355,130	341,205	327,131	320,496
Net cash from/(used by) operating activities	(2,978)	14,448	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	23	-	-	-	-
Total cash received	23	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	28,200	43,714	23,776	22,649	23,708
Total cash used	28,200	43,714	23,776	22,649	23,708
Net cash from/(used by) investing activities	(28,177)	(43,714)	(23,776)	(22,649)	(23,708)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	27,470	29,266	23,776	22,649	23,708
Total cash received	27,470	29,266	23,776	22,649	23,708
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/used by financing activities	27,470	29,266	23,776	22,649	23,708
Net increase/(decrease) in cash held	(3,685)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	9,817	6,132	6,132	6,132	6,132
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	6,132	6,132	6,132	6,132	6,132

Prepared on Australian Accounting Standards basis.

Entity Additional Estimates Statement – Department of Education And Training

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

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	19,447	23,281	22,762	22,649	23,708
Equity injections - Act No. 2	8,023	5,985	1,014	-	-
Total new capital appropriations	27,470	29,266	23,776	22,649	23,708
Provided for:					
<i>Purchase of non-financial assets</i>	27,470	29,266	23,776	22,649	23,708
Total Items	27,470	29,266	23,776	22,649	23,708
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	8,023	12,758	1,014	-	-
Funded by capital appropriation - DCB ^(b)	19,447	30,956	22,762	22,649	23,708
Funded internally from departmental resources ^(c)	715	-	-	-	-
TOTAL AMOUNT SPENT	28,185	43,714	23,776	22,649	23,708
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	28,185	43,714	23,776	22,649	23,708
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrowings	-	-	-	-	-
plus borrowing / finance costs	-	-	-	-	-
plus annual finance lease costs	-	-	-	-	-
less gifted assets	-	-	-	-	-
less s75 / restructuring	-	-	-	-	-
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	28,185	43,714	23,776	22,649	23,708

(a) Includes both current and prior Bill No. 4 and prior Act No. 2, 4/6 appropriations.

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

(c) Includes the following sources of funding:

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

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of asset movements (2016–17 Budget year)

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016					
Gross book value	170	36,979	12,743	112,840	162,732
Accumulated depreciation/amortisation and impairment	-	(12)	(84)	(37,251)	(37,347)
Opening net book balance	170	36,967	12,659	75,589	125,385
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	-	-	12,758	12,758
By purchase - appropriation ordinary annual services ^(b)	-	3,655	2,096	25,205	30,956
Total additions	-	3,655	2,096	37,963	43,714
Other movements					
Assets held for sale or in a disposal group held for sale	-	-	-	-	-
Depreciation/amortisation expense	-	(5,349)	(3,931)	(25,946)	(35,226)
Total other movements	-	(5,349)	(3,931)	(25,946)	(35,226)
As at 30 June 2017					
Gross book value	170	40,634	14,839	150,803	206,446
Accumulated depreciation/amortisation and impairment	-	(5,361)	(4,015)	(63,197)	(72,573)
Closing net book balance	170	35,273	10,824	87,606	133,873

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) and Bill (No. 4) 2016–17, including CDABs.

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2016–17 and Bill (No. 3) 2016–17 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	598,827	697,633	669,883	665,427	651,717
Subsidies	327,810	398,504	406,266	398,467	404,293
Personal benefits	5,092,274	7,443,140	7,961,283	9,106,477	9,929,896
Grants	25,740,329	27,112,724	28,115,717	28,667,675	29,792,865
Finance costs	636,237	601,560	576,418	581,943	575,977
Write-down and impairment of assets	1,076,794	2,147,077	2,051,597	2,029,851	2,068,793
Other expenses	147				
Total expenses administered on behalf of Government	33,472,418	38,400,638	39,781,164	41,449,840	43,423,541
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	10,144	10,298	10,442	10,578	10,716
Total taxation revenue	10,144	10,298	10,442	10,578	10,716
Non-taxation revenue					
Interest	456,533	492,651	798,693	1,000,110	1,327,362
Loan discount	72,804	808,852	775,300	1,030,872	1,170,941
Other revenue	813,177	678,062	311,452	47,309	47,507
Total non-taxation revenue	1,342,514	1,979,565	1,885,445	2,078,291	2,545,810
Total own-source revenue administered on behalf of Government	1,352,658	1,989,863	1,895,887	2,088,869	2,556,526
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total own-source income administered on behalf of Government	1,352,658	1,989,863	1,895,887	2,088,869	2,556,526
Net cost of/(contribution by) services	32,119,760	36,410,775	37,885,277	39,360,971	40,867,015
Surplus/(deficit) before income tax	(32,119,760)	(36,410,775)	(37,885,277)	(39,360,971)	(40,867,015)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(32,119,760)	(36,410,775)	(37,885,277)	(39,360,971)	(40,867,015)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	(31,593)	-	-	-	-
Total other comprehensive income	(31,593)	-	-	-	-
Total comprehensive income (loss)	(32,151,353)	(36,410,775)	(37,885,277)	(39,360,971)	(40,867,015)

Prepared on Australian Accounting Standards basis.

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

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	72,092	-	-	-	-
Trade and other receivables	916,477	842,514	853,380	637,732	583,957
Other investments	2,118,337	2,118,861	2,118,936	2,118,937	2,118,937
Other financial assets	36,953,923	42,881,298	48,721,560	54,535,027	60,661,748
Total financial assets	40,060,829	45,842,673	51,693,876	57,291,696	63,364,642
Non-financial assets					
Other non-financial assets	240	-	-	-	-
Total non-financial assets	240	-	-	-	-
Total assets administered on behalf of Government	40,061,069	45,842,673	51,693,876	57,291,696	63,364,642
LIABILITIES					
Payables					
Suppliers	57,624	59,710	59,710	59,710	59,710
Subsidies	-	3,861	3,861	3,861	3,861
Personal benefits	149,271	102,410	107,574	133,310	239,312
Grants	3,318	20,679	20,679	20,679	20,679
Other payables	37,081	4,284	4,284	4,284	4,284
Total payables	247,294	190,944	196,108	221,844	327,846
Interest bearing liabilities					
Loans	-	32,796	32,796	32,796	32,796
Total interest bearing liabilities	-	32,796	32,796	32,796	32,796
Provisions					
Personal benefits provision	872,819	1,040,733	1,155,982	2,047,497	2,665,285
Provision for grants	6,959,011	6,844,621	6,626,301	6,365,048	6,075,908
Total provisions	7,831,830	7,885,354	7,782,283	8,412,545	8,741,193
Total liabilities administered on behalf of Government	8,079,124	8,109,094	8,011,187	8,667,185	9,101,835
Net assets/(liabilities)	31,981,945	37,733,579	43,682,689	48,624,511	54,262,807

Prepared on Australian Accounting Standards basis.

Entity Additional Estimates Statement – Department of Education And Training

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

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	7	666,968	652,219	753,081	812,616
Taxes	10,144	10,298	10,442	10,578	10,716
Net GST received	1,103,762	-	-	-	-
Other	137,654	113,203	82,562	74,577	74,122
Total cash received	1,251,567	790,469	745,223	838,236	897,454
Cash used					
Grants	25,750,890	27,227,114	28,334,037	28,928,928	30,082,005
Subsidies paid	327,810	398,504	406,266	398,467	404,293
Personal benefits	5,044,934	7,338,804	7,834,633	7,950,342	9,125,141
Suppliers	1,726,548	697,633	669,883	665,427	651,717
Total cash used	32,850,182	35,662,055	37,244,819	37,943,164	40,263,156
Net cash from/(used by) operating activities	(31,598,615)	(34,871,586)	(36,499,596)	(37,104,928)	(39,365,702)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	2,165,832	1,576,046	1,555,785	1,828,034	2,046,484
Total cash received	2,165,832	1,576,046	1,555,785	1,828,034	2,046,484
Cash used					
Advances and loans made	8,295,624	9,002,863	8,890,218	9,021,132	9,177,839
Other	-	74	74	74	74
Total cash used	8,295,624	9,002,937	8,890,292	9,021,206	9,177,913
Net cash from/(used by) investing activities	(6,129,792)	(7,426,891)	(7,334,507)	(7,193,172)	(7,131,429)
FINANCING ACTIVITIES					
Cash received					
Other	-	74	74	74	74
Total cash received	-	74	74	74	74
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	74	74	74	74
Net increase/(decrease) in cash held	(37,728,407)	(42,298,403)	(43,834,029)	(44,298,026)	(46,497,057)
Cash and cash equivalents at beginning of reporting period	-	-	14,761	14,464	18,552
Cash from Official Public Account for:					
- Appropriations	40,096,392	44,629,055	46,114,650	46,956,806	49,437,782
Total cash from Official Public Account	40,096,392	44,629,055	46,114,650	46,956,806	49,437,782
Cash to Official Public Account for:					
- Appropriations	(2,367,985)	(2,315,891)	(2,280,918)	(2,654,692)	(2,933,222)
Total cash to Official Public Account	(2,367,985)	(2,315,891)	(2,280,918)	(2,654,692)	(2,933,222)
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
Cash and cash equivalents at end of reporting period	-	14,761	14,464	18,552	26,055

Prepared on Australian Accounting Standards basis.

PORTFOLIO GLOSSARY AND ACRONYMS

Portfolio glossary

Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Assets	Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an agency.
Budget measure	A decision by the Cabinet or ministers that has resulted in a cost or savings to outlays.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expenses	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Forward estimates	A system of rolling three year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year's budget bid, and another out-year is added to the forward estimates.
Liabilities	Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency's assets.
Net annotated appropriation (Section 74 Receipts)	Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act 2013.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
<i>Public Governance, Performance and Accountability Act 2013</i>	The <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) replaced the <i>Financial Management and Accountability (FMA) Act 1997</i> and the <i>Commonwealth Authorities and Companies (CAC) Act 1997</i> as of 1 July 2014.

Portfolio glossary and acronyms

Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.
Receipts	The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Section 74 Receipts	See net annotated appropriation.
Special Account	Balances existing within the Consolidated Revenue Fund (CFR) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act 2013) or through an Act of Parliament (referred to in s80 of the PGPA Act 2013).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.

Portfolio acronyms

AM	Member of the Order of Australia
AMSI	Australian Mathematical Sciences Institute
AO	Officer of the Order of Australia
ANU	Australian National University
CCB	Child Care Benefit
CCR	Child Care Rebate
CCS	Child Care Subsidy
CDAB	Collection Development Acquisition Budget
COPE	Commonwealth own-purpose expense
DCB	Departmental Capital Budget
EIF	Education Investment Fund
ELLA	Early Learning Languages Australia
GST	Goods and Services Tax
HELP	Higher Education Loan Program
HESP	Higher Education Superannuation Program
ICT	Information and Communication Technology
IPSP	Inclusion and Professional Support Program
ISP	Inclusion Support Programme
IT	Information Technology
ITE	Initial Teacher Education
JETCCFA	Jobs Education and Training, Child Care Fee Assistance
LLN	Language, Literacy and Numeracy
MYEFO	Mid-Year Economic and Fiscal Outlook
NCCD	Nationally Consistent Collection of Data on School Students with Disability
NCRIS	National Collaborative Research Infrastructure Strategy
OPA	Official Public Account
OTM	Other Trust Monies
P-TECH	Pathways in Technology Early College High School
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
QBB	Quality Beyond Boundaries
QILT	Quality Indicators for Learning and Teaching
RTO	registered training organisations
SES	Socio-economic status

Portfolio glossary and acronyms

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
TFA	Teach for Australia
VET	Vocational Education and Training