

PORTFOLIO ADDITIONAL ESTIMATES  
STATEMENTS 2025-26

**EDUCATION PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025-26

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The Department of Education acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respects to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.



**THE HON JASON CLARE MP**  
MINISTER FOR EDUCATION

**SENATOR THE HON DR JESS WALSH**  
MINISTER FOR EARLY CHILDHOOD EDUCATION  
MINISTER FOR YOUTH

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2025-26 Additional Estimates for the Education Portfolio.

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

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

Yours sincerely

A handwritten signature in black ink that reads "Jason Clare".

Jason Clare

A handwritten signature in black ink that reads "Jess Walsh".

Dr Jess Walsh

Parliament House, Canberra ACT 2600

## Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

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

## Enquiries

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

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

**User Guide  
to the  
Portfolio Additional  
Estimates Statements**

# User guide

The purpose of the 2025-26 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), 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 PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2025-26. 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*.

# Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide	
Provides a brief introduction explaining the purpose of the PAES.	
Portfolio overview	
Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.	
Entity Additional Estimates Statements	
A statement (under the name of the entity) for each entity affected by Additional Estimates.	
Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
Section 2: Revisions to outcomes and planned performance	This section details <b>changes</b> to Government outcomes and/or <b>changes</b> to the planned performance of entity programs.
Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
Portfolio glossary	

Explains key terms relevant to the Portfolio.





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# **Portfolio overview**



# Education Portfolio overview

This document provides information about the changes within the Education Portfolio since the publication of the 2025-26 Portfolio Budget Statements.

## Ministers and portfolio responsibilities

The Education portfolio's purpose is to contribute to Australia's economic prosperity and social wellbeing by creating opportunities and driving better outcomes through access to quality education.

The Education portfolio comprises of the Department of Education (the department) and the following entities:

- Australian Curriculum, Assessment and Reporting Authority
- Australian Institute for Teaching and School Leadership
- Australian Research Council
- Tertiary Education Quality and Standards Agency
- Australian National University<sup>1</sup>.

Agencies and statutory bodies within the Education portfolio are essential partners in meeting our policy, program and regulatory responsibilities and delivering better outcomes for students, educators and teachers in Australia's early learning and care centres, schools, and higher education providers.

Our stakeholders are key partners in supporting the Australian Government to deliver Education portfolio policies and programs. The department and portfolio entities work closely with other Australian Government agencies, international organisations, regulators, states and territories, business, education institutions, peak bodies, providers, industry, the non-government sector and the community. These partnerships are crucial to the delivery of outcomes, sharing the responsibility of improving Australia's education system.

We prioritise fostering strong engagement and working relationships with our stakeholders and the broader community. This ensures that our work in policy development, services and evaluation is grounded in, and reflects the needs and expectations of our sectors, stakeholders and the Australian public.

A close partnership with states and territories is key to delivering quality education. We work collaboratively with the states and territories to develop policy that responds to changing needs through transparent and effective national partnership agreements.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

<sup>1</sup> The Australian National University is not part of the general government sector included in the Commonwealth general government sector fiscal estimates and does not have a chapter in the PB statements.

**Figure 1: Education portfolio structure and outcomes**

<b>The Hon Jason Clare MP</b> Minister for Education	<b>Senator the Hon Jess Walsh</b> Minister for Early Childhood Education Minister for Youth	<b>The Hon Julian Hill MP</b> Assistant Minister for International Education
<b>Department of Education</b> Tony Cook PSM — Secretary <b>Outcome 1:</b> Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments. <b>Outcome 2:</b> Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research.		
<b>Australian Curriculum, Assessment and Reporting Authority</b> Stephen Gniel —Chief Executive Officer <b>Outcome 1:</b> Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system.		
<b>Australian Institute for Teaching and School Leadership</b> Tim Bullard — Chief Executive Officer <b>Outcome 1:</b> Enhance the quality of teaching and school leadership through developing standards, recognising teaching excellence, providing professional development opportunities and supporting the teaching profession.		
<b>Australian Research Council</b> ARC Board (Chaired by Prof Peter Shergold AC) <b>Outcome 1:</b> Growth of knowledge and innovation through managing research funding schemes, measuring research excellence and providing advice.		
<b>Tertiary Education Quality and Standards Agency</b> Professor Kerri-Lee Krause — Chief Commissioner <b>Outcome 1:</b> Contribute to a high-quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance.		
<b>Australian National University</b> Distinguished Professor Rebekah Brown— Interim Vice-Chancellor, President and Chief Executive Officer		

**Department of Education**

**Entity additional estimates  
statements**





# Department of Education

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# Department of Education

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Lifelong learning and equitable access to education through early years, school, higher education and research is critical to all Australians. The department's purpose is to create a better future for all through education and support the Government's vision for reforming the Australian education system.

The department provides advice to its Ministers and effectively implements the Government's policies and programs. To do this, the department draws on the best available research, evidence, and data, and works collaboratively and meaningfully across Government and with industry, stakeholders, state and territory governments, and the non-government schooling sectors.

The department supports all Australians to access education and realise the benefits of lifelong learning through national policies and programs that:

- lift education outcomes for learners from all locations and backgrounds so they can achieve their ambitions and aspirations
- contribute to the development of a child's social, emotional, and cognitive abilities and wellbeing
- prepare children for school and help families, particularly women, to re-engage in work or learning during the early years
- support children's and students' learning through a safe and positive education and learning experience with equity and wellbeing outcomes for all learners
- provide skilled and adaptable workers with higher education qualifications and opportunities for lifelong learning that boost workforce productivity, sovereign capability and innovation
- give young people a say on issues, policies and programs that impact them
- empower underrepresented cohorts to be involved in decisions about their education and the broader education system
- guide the higher education sector through the stages of establishing the Australian Tertiary Education Commission (ATEC)
- provide international students with the opportunity to gain a world-class qualification through a strong and sustainable international education sector
- support university researchers to undertake training and deliver cutting-edge research that drives innovation and economic growth.

### **Government Response to the Antisemitic Bondi Terrorist Attack**

As a matter of priority, the Government will work to prevent, tackle and respond to antisemitism in the education sector. This is part of a broader package of reforms to address violence and hate against Jewish communities within Australia. Education will play a critical role through embedding culturally aware practices within the curriculum, as well as ensuring that universities stamp out antisemitic rhetoric. The \$41 million Education support package includes:

- \$5 million to establish an Antisemitism Education Taskforce which will run for 12 months. This will be chaired by Mr David Gonski AC.
- \$1.5 million over two years from 2025-26 to 2026-27 to conduct a focused review of the Australian Curriculum and identify opportunities to strengthen the curriculum's capacity to support a rejection of all forms of antisemitic thought and actions. This will include creating a deep understanding of Jewish Australian history and culture and a mature understanding and expression of Australian values.
- \$6 million over five years from 2025-26 to establish an online teacher resources hub to provide teachers and schools with free, high-quality resources and guidance to strengthen social cohesion in schools with a focus on antisemitism.
- \$20 million over four years from 2026-27 to extend and increase the Government's funding for Together for Humanity. This will ensure continued support for schools to address social cohesion, including antisemitism and racism, through educational resources, student programs, teacher professional development and other intercultural and interfaith supports.
- \$2 million over two years from 2025-26 to continue the My Mind Check tool to provide schools with information about their students' mental health and wellbeing and enable early support.
- \$5 million over 2025-26 and 2026-27 to expand the Special Envoy's United Nations Educational Scientific and Cultural Organisation (UNESCO) teacher training, designed to prevent and counter antisemitism in Australia's education sector.
- \$1.5 million over two years from 2025-26 to the Monash Initiative for Rapid Research in Antisemitism (MIRRA), which delivers training to university leadership on recognising and responding to antisemitism. This expands the existing MIRRA program to a national scale.

### **Wiping 20 per cent off student debt**

The Government has reduced the outstanding student debts of more than 3 million Australians by 20 per cent, removing over \$17 billion in debt. These changes were applied to the accounts of more than 3 million Australians in November and December 2025 and are expected to be completed for remaining accounts in early 2026. The Government has also reformed student debt repayment arrangements so that Australians can keep more of what they earn. The new arrangements applied from 1 July 2025 onwards and increase take-home pay for Australians with student debts by up to \$55 a fortnight. This is in addition to the Government's 2024 changes to indexation which removed more than \$3 billion in outstanding student debt. Combined, these changes have delivered cost-of-living relief to Australians with student debt, lowering the amount they pay back and allowing them to keep more of what they earn.

**Strengthening Safety and Quality in Early Childhood Education and Care**

The Government is committed to improving quality and safety in ECEC. In coordinated actions with state and territories, the Government has agreed to a comprehensive package of reforms worth \$188.5 million over four years from 2025-26. The reforms aim to address critical areas of child safety through imposing controls on digital device use, staff conduct, and physical environments, including:

- \$73.5 million over four years from 2025-26 to the Department of Education for authorised officers to conduct unannounced spot checks and take targeted regulatory action against providers with a poor track record of safety and quality.
- Funding over four years from 2025-26 to deliver joint national actions to strengthen safety and quality in the ECEC sector, including:
  - \$44.6 million over four years from 2025–26 for the Australian Children’s Education and Care Quality Authority to develop, and implement and upgrade a National Educator Register to record and share information about ECEC workers to support improved child safety.
  - \$22.0 million over four years from 2025-26 to increase joint regulatory action through an expansion of the Joint Compliance and Monitoring Program, and to improve data exchange between the Commonwealth and states and territories.
  - \$21.0 million over four years from 2025-26 in additional funding for the Professional Development Subsidy which, from 2026-27 will help eligible ECEC providers cover the wage costs for ECEC workers undertaking mandatory national child safety training. This includes an extension of the Professional Development Subsidy to support the backfilling of staff or paying allowances to educators if training is undertaken outside of regular work hours. ECEC centres will also be able to close from 5:00pm a few times a year while remaining eligible to claim the Child Care Subsidy.
  - \$20.5 million over two years from 2025-26 to undertake a nationwide assessment of closed-circuit television in ECEC services.
  - \$6.9 million over three years from 2025-26 to improve transparency for families through upgrades to the Starting Blocks website to display ECEC services’ compliance with quality and safety standards, and development of materials to support understanding of safety and the National Quality Framework.

The Government has committed to protecting vulnerable Australians, particularly children and young people, with \$37 million over 5 years from 2025-26 to be provided to reform Working with Children Checks. This will be implemented by the Attorney-General’s Department with states and territories.

This measure extends the 2023-24 Budget measure *Early Childhood Education and Care Workforce* and the 2024-25 Budget measure *Child Care Subsidy Reform – further measures for strong and sustainable foundations*.

### **Building New Child Care Centres**

The Government has committed \$1 billion through the Building Early Education Fund to build new or expand existing early childhood education and care (ECEC) services in areas of need, including in the outer suburbs and regional Australia. This includes election commitments for 15 new services, to be co-located on school sites where possible. This investment will help make quality ECEC more accessible for families in the community and support the Government's priority of building a universal ECEC system by increasing access to quality early education across the country.

### **Worker Retention Payment – additional support**

The Government will provide \$157.0 million over two years from 2025–26 to change eligibility to the Worker Retention Payment to allow participation in the program in cases where services limit fee growth for early childhood education and care services to no more than 8.6 per cent over a two-year period from 8 August 2024 to 7 August 2026. The Government has extended the backdating provision by three months from 30 June 2025 to 30 September 2025 to help more providers meet the program's eligibility criteria and timeframe for processing applications. This extension is expected to capture an additional 2.1 per cent of eligible services and will provide backdated funding to December 2024 for eligible providers.

### **Sikh Grammar School – Early Education and Care Service**

The Government will provide \$5.3 million over two years to support the establishment of a new early education and care service led by the Sikh Grammar School Australia in Sydney. This election commitment will contribute to the planning and construction costs associated with establishing the new not-for-profit service.

### **Inclusion Support Program – supplementary funding**

The Inclusion Support Program provides tailored support and funding to eligible ECEC services to embed inclusive practice and address barriers to including children with additional needs. The Government will provide supplementation of \$59.2 million in 2026<sup>27</sup> to the program. This measure builds on the 2024–25 MYEFO measure titled *Supplementary Funding for the Inclusion Support Program*.

### **Guaranteeing Universal Access to Preschool**

The Government has extended the Preschool Reform Agreement by two calendar years to the end of 2027. The Preschool Reform Agreement will provide \$1.1 billion over three years from 2025–26 to states and territories to continue to support children to have universal access to at least 15 hours of preschool each week (600 hours per year) for children in the year before they start school. The Government will also provide \$16.3 million over three years from 2025–26 to design and deliver stage one of the Preschool Outcomes Measure through a two-year pilot. The pilot will enable teachers and educators to complete at least four assessments per school year, supporting the measurement of children's learning and development and informing evidence-based decisions on pre-school learning pathways.

**SNAICC – National Voice for Our Children - Early Years Support Program**

The Government will provide \$2.3 million over two years from 2025-26 to continue the SNAICC Early Years Support Program until 31 December 2026. This program provides direct and tailored support to Aboriginal and Torres Strait Islander Community-Controlled Organisations in New South Wales, Victoria and Western Australia, that deliver early years services, to facilitate high-quality, and culturally responsive supports for First Nations children and families.

**Tackling Bullying and Harmful Behaviours in Schools**

The Government is providing \$10 million to support school communities prevent and respond to bullying and harmful behaviours: \$5 million will fund a national awareness campaign and \$5 million will develop trauma-informed resources for students, parents, and teachers, including guidance on being ‘upstanders’ to promote positive school cultures. These initiatives respond directly to key recommendations of the Anti-Bullying Rapid Review to tackle bullying, including cyberbullying in schools, and will be developed and delivered alongside the Government’s Social Media Minimum Age legislation and reforms.

**Funding to establish Hindu School in Australia**

The Government will provide \$8.9 million to support the construction of the first ever Hindu school in Australia. Funding will be provided to support the establishment and construction of a Hindu Independent primary school in Oakville, Western Sydney. This school will help support the education needs and choices of families in the growing Hindu community in West and North-West Sydney.

**Good to Great Schools Australia**

The Government has committed \$5 million over 4 years to Good to Great Schools Australia (GGSA) to help build the capacity of teaching assistants and teachers in regional and remote Australia. GGSA is being funded to partner with a higher education provider to develop a new accredited undergraduate credential(s). GGSA will support pathways from VET to higher education and upskill educators in evidence-based teaching practices.

**South Australia Non-Government School 18-month Reception Program**

The Government will provide a temporary funding injection of \$22 million for non-government schools in South Australia that provide an 18-month Reception program. This funding injection will support these schools over 2025 and 2026.

**Parliament and Civics Education Rebate (PACER)**

The Government is providing \$5.8 million to the Parliament and Civics Education Rebate (PACER) program to extend the higher rebate levels for schools in regional and disadvantaged levels for a further two years from 2025-26. The program supports educational visits to national democratic, historical and cultural institutions in Canberra.

### **Early Learning STEM Australia**

The Government is providing further support for Early Learning STEM Australia (ELSA) of \$1.6 million in 2025-26. This funding will help increase children's science, technology, engineering and mathematics (STEM) engagement and skills in the early years of school, particularly their numeracy skills.

### **GENERATION Survey of Post-School Destinations**

The Government is providing ongoing funding for the GENERATION Survey of Post-School Destinations, costing \$3.9 million over 3 years from 2026-27, and \$1.3 million per year ongoing. The national longitudinal post-school destinations survey provides information on the longer-term outcomes of school students and gathers data on student background, aspirations, education pathways, post-school destinations, attainment and further education and training.

### **Dorothea Mackellar Poetry Awards**

The Dorothea Mackellar Poetry Awards will be provided with ongoing funding. This funding will support the continued delivery of the largest and longest-running poetry competition for school students in Australia. The Dorothea Mackellar Poetry Awards offers teachers a focused way to encourage students to explore and produce poetry and supports efforts to improve literacy outcomes, particularly for students in regional and remote areas.

### **20 Medical Commonwealth Supported Places (CSPs) for the University of Tasmania (UTAS)**

The Government's emphasis on primary health care is evident through the 20 additional commencing medical CSPs per year at UTAS from 2026. These additional CSPs will help address rural health workforce shortages and support general practice and primary care outcomes in northern Tasmania.

### **National framework for Vice-Chancellor remuneration**

As part of its broader work to improve university governance, the Government will enhance transparency in higher education through the development of a national, publicly available framework of remuneration classification ranges to guide Vice-Chancellor salary setting at public universities. This framework will provide an evidence based and transparent approach to remuneration setting to help inform Vice-Chancellor remuneration arrangements.



## 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Education at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

**Table 1.1: Department of Education resource statement – Additional estimates for 2025-26 as at February 2026**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates 2025-26 \$'000</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	
<b>Departmental</b>				
Annual appropriations - ordinary annual Services (a)(b)				
Prior year appropriations available	179,329	164,063	15,357	179,420
Departmental appropriation (c)	396,501	388,363	23,996	412,359
s74 external revenue (d)	21,898	3,131	376	3,507
Departmental capital budget (e)	13,832	22,051	1,386	23,437
Annual appropriations - other services - non-operating (b)(f)				
Prior year appropriation available	21,727	-	30,870	30,870
Equity injection	37,346	32,186	-	32,186
Total departmental annual appropriations	670,633	609,794	71,985	681,779
<b>Total departmental resourcing</b>	<b>670,633</b>	<b>609,794</b>	<b>71,985</b>	<b>681,779</b>
<b>Administered</b>				
Annual appropriations - ordinary annual Services (a)(b)				
Outcome 1	3,592,963	758,327	213,988	972,315
Outcome 2	560,506	518,651	750	519,401
Payments to corporate entities (g)	28,899	26,927	-	26,927
Annual appropriations - other services - specific payments to States, ACT, NT and local government (f)				
Outcome 1(c)(h)	133,572	135,545	180	135,725
Total administered annual appropriations	<b>4,315,940</b>	<b>1,439,450</b>	<b>214,918</b>	<b>1,654,368</b>
Total administered special appropriations	<b>67,816,685</b>	<b>69,432,242</b>	<b>525,239</b>	<b>69,957,481</b>
Special accounts (i)				
Opening balance	104,733	2,996,750	10,175	3,006,925
Appropriation receipts (j)	2,895,782	-	149,568	149,568
Non-appropriated receipts	11,367	10,616	(1,369)	9,247
<b>Total special accounts receipts</b>	<b>3,011,882</b>	<b>3,007,366</b>	<b>158,374</b>	<b>3,165,740</b>

**Table 1.1: Department of Education resource statement – Additional estimates for 2025-26 as at February 2026 (continued)**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2025-26 \$'000
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	
less administered appropriations drawn from annual/special appropriations and credited to special accounts (j)	2,895,782	-	149,568	149,568
less payments to corporate entities from annual/special appropriations and special accounts (g)	28,899	26,927	-	26,927
<b>Total administered resourcing</b>	<b>72,219,826</b>	<b>73,852,131</b>	<b>748,963</b>	<b>74,601,094</b>
<b>Total resourcing for the Department of Education</b>	<b>72,890,459</b>	<b>74,461,925</b>	<b>820,948</b>	<b>75,282,873</b>
			Actual	
			2024-25	2025-26
<b>Average staffing levels (number)</b>	1,633			1,700

**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2025-26
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Payments made on behalf of Education				
Services Australia	15,607,339	18,329,108	(26,743)	18,302,365
Payments made to other entities for the provision of services				
Department of Social Services	4,984	6,549	-	6,549
Department of Employment and Workplace Relations	44,470	49,669	2,573	52,242
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	3,341	1,430	676	2,106
Payments made to corporate entities within the Portfolio				
Australian Curriculum, Assessment and Reporting Authority				
(annual appropriation - ordinary annual services)	18,117	17,224	-	17,224
Australian Institute for Teaching and School Leadership				
(annual appropriation - ordinary annual services)	10,782	9,703	-	9703

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

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

(a) *Appropriation Act (No. 1) 2025-2026, Supply Act (No. 1) 2025-26 and Appropriation Bill (No. 3) 2025-2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-2025 annual report and encompasses Appropriation Act (No. 1) 2024-2025 and Appropriation Act (No. 3) 2024-2025.*

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

- (c) Includes measures published in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025-2026 and Appropriation Bill (No. 2) 2025-26.
- (d) Estimated external revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets (DCBs) are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2025-2026, Supply Act (No. 2) 2025-26* and Appropriation Bill (No. 4) 2025-2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-2025 annual report and encompasses *Appropriation Act (No. 2) 2024-2025* and *Appropriation Act (No.4) 2024-2025*.
- (g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (h) Relates to appropriations sought for payment to the States, ACT, NT and local governments in *Annual Appropriation Act (No. 2) 2025-2026, Supply Act (No.2) 2025-2026*, and Appropriation Bill (No. 4) 2025-2026. This includes \$135.7 million for: Program 1.3 - Additional Support for Northern Territory Schools (\$4.7 million); Program 1.4 - Choice and Affordability Fund (\$124.6 million); and Program 1.5 - Literacy Support for Tasmanian Students (\$2.0 million), Building Boarding Schools on Country – additional funding (\$1.0 million) and Hindu School (\$3.4 million). Funding for the Additional Support for Northern Territory Schools is for Northern Territory only. Funding for the Literacy Support for Tasmanian Students is for Tasmania only. Funding for the Building Boarding Schools on Country – additional funding is for Western Australia only. Funding for Supporting the Construction of the First Hindu School in Australia is for New South Wales only.
- (i) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- (j) Amounts credited to the special account(s) from Department of Education's annual and special appropriations. The amount of \$2.9 billion in 2024-2025 represents funding provided through *Annual Appropriation Act (No.3) 2024-2025* to establish the Wage Justice for Early Childhood Education and Care Workers Special Account for payments from 1 July 2025 and the amount of \$149.6 million in 2025-26 is funding to be credited to the special account for payment of 2024-25 accrued expenses.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025-26 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: Department of Education 2025-26 Measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Receipt measures</b>					
A Fairer More Efficient Social Security System (a)	1.2				
Administered receipt		(1,021)	(7,703)	(10,089)	(11,344)
Departmental receipt		-	-	-	-
<b>Total</b>		<b>(1,021)</b>	<b>(7,703)</b>	<b>(10,089)</b>	<b>(11,344)</b>
Delivering Election Commitments in the Health, Disability and Ageing Portfolio (b)	2.4				
Administered receipt		(1)	(2)	(4)	(7)
Departmental receipt		-	-	-	-
<b>Total</b>		<b>(1)</b>	<b>(2)</b>	<b>(4)</b>	<b>(7)</b>
<b>Total receipt measures</b>					
Administered		(1,022)	(7,705)	(10,093)	(11,351)
Departmental		-	-	-	-
<b>Total</b>		<b>(1,022)</b>	<b>(7,705)</b>	<b>(10,093)</b>	<b>(11,351)</b>
<b>Payment measures</b>					
Early Childhood Education and Care Worker Retention Payment – additional support	1.1				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Funding for Sikh Grammar School – early education and care service	1.1				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Inclusion Support Program - supplementary funding	1.1				
Administered payment		-	59,200	-	-
Departmental payment		-	-	-	-
<b>Total</b>		<b>-</b>	<b>59,200</b>	<b>-</b>	<b>-</b>
Strengthening Safety and Quality in the Early Childhood Education and Care (c)	1.1				
Administered payment		34,413	25,944	22,830	18,553
Departmental payment		22,767	21,142	19,723	19,970
<b>Total</b>		<b>57,180</b>	<b>47,086</b>	<b>42,553</b>	<b>38,523</b>
Windsor Community Children's Centre (c)	1.1				
Administered payment		4,300	-	-	-
Departmental payment		-	-	-	-
<b>Total</b>		<b>4,300</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 1.2: Entity 2025-26 measures since Budget (continued)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
A Fairer More Efficient Social Security System (a)	1.2				
Administered payment		-	171	-	-
Departmental payment		-	-	-	-
<b>Total</b>		-	<b>171</b>	-	-
Permanent Migration Program - 2025-26 planning levels (d)					
Administered payment	1.2, 1.3, 1.4	(142)	(468)	(496)	(524)
Departmental payment		-	-	-	-
<b>Total</b>		<b>(142)</b>	<b>(468)</b>	<b>(496)</b>	<b>(524)</b>
Education - reprioritisation	1.2, 2.6				
Administered payment		(50,455)	(120,704)	(99,779)	(87,732)
Departmental payment		-	-	-	-
<b>Total</b>		<b>(50,455)</b>	<b>(120,704)</b>	<b>(99,779)</b>	<b>(87,732)</b>
Commonwealth Funding for Queensland Schools (e)	1.3				
Administered payment		28,522	60,877	68,065	73,439
Departmental payment		-	-	-	-
<b>Total</b>		<b>28,522</b>	<b>60,877</b>	<b>68,065</b>	<b>73,439</b>
Funding for Mid-Year Reception in South Australian Non-Government Schools	1.4				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
<b>Total</b>		-	-	-	-
Closing the Gap - further investments (f)	1.5				
Administered payment		1,993	2,695	2,000	500
Departmental payment		101	-	-	-
<b>Total</b>		<b>2,094</b>	<b>2,695</b>	<b>2,000</b>	<b>500</b>
Guaranteeing Universal Access to Preschool	1.5				
Administered payment		719	2,488	1,249	-
Departmental payment		-	-	-	-
<b>Total</b>		<b>719</b>	<b>2,488</b>	<b>1,249</b>	-
Improving Outcomes in Australian Schools	1.5				
Administered payment		4,458	4,292	1,365	1,365
Departmental payment		-	-	-	-
<b>Total</b>		<b>4,458</b>	<b>4,292</b>	<b>1,365</b>	<b>1,365</b>
Supporting the Construction of the First Hindu School in Australia (g)	1.5				
Administered payment		3,400	4,000	1,500	-
Departmental payment		-	-	-	-
<b>Total</b>		<b>3,400</b>	<b>4,000</b>	<b>1,500</b>	-

**Table 1.2: Entity 2025-26 measures since Budget (continued)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Tackling Bullying and Harmful Behaviours in Schools	1.5				
Administered payment		4,600	5,400	(5,000)	(5,000)
Departmental payment		-	-	-	-
<b>Total</b>		<b>4,600</b>	<b>5,400</b>	<b>(5,000)</b>	<b>(5,000)</b>
Government Response to the Antisemitic Bondi Terrorist Attack (h)	1.5, 2.3				
Administered payment		4,740	13,260	6,000	6,000
Departmental payment		2,514	2,485	-	-
<b>Total</b>		<b>7,254</b>	<b>15,745</b>	<b>6,000</b>	<b>6,000</b>
Developing a Framework of Remuneration Classification Ranges for University Vice-Chancellor Remuneration	2				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Further Reducing Spending on Consultants, Contractors and Labour Hire and Non-wage Expenses (f)(g)	All				
Administered payment		-	-	-	-
Departmental payment		(5,432)	(11,969)	(11,488)	(10,844)
<b>Total</b>		<b>(5,432)</b>	<b>(11,969)</b>	<b>(11,488)</b>	<b>(10,844)</b>
<b>Total payment measures</b>					
Administered		36,548	57,155	(2,266)	6,601
Departmental		19,950	11,658	8,235	9,126
<b>Total</b>		<b>56,498</b>	<b>68,813</b>	<b>5,969</b>	<b>15,727</b>

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the 2025-26 MYEFO under the Social Services Portfolio.
- (b) The lead entity for this measure is the Department of Health, Disability and Ageing. The full measure description and package details appear in the 2025-26 MYEFO under the Health, Disability and Ageing Portfolio.
- (c) This measure includes funding provisioned in the Contingency Reserve.
- (d) The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the 2025-26 MYEFO under the Home Affairs Portfolio.
- (e) Measure included in Appendix B of the 2025 Pre-election Economic and Fiscal Outlook economic statement.
- (f) This is a Cross Portfolio measure. The full measure and description and package details appear in the 2025-26 MYEFO under the Cross Portfolio section.
- (g) Measure relates to an election commitment identified in the 2025 Explanatory Memorandum to the Appropriation Bill (No. 1 and No. 2) 2025-2026.
- (h) The lead entity for this measure is the Department of Home Affairs. Details of the measure can be found in the [Eliminating Antisemitism | Australian Government response to the Special Envoy's Plan to Combat Antisemitism](#) announcement.

## 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Education at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025-26 Budget in Appropriation Bills No. 3 and No. 4.

**Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget**

	Program	2025-26	2026-27	2027-28	2028-29
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Inclusion Support Program - supplementary funding	1.1	-	59,200	-	-
Strengthening Safety and Quality in the Early Childhood Education and Care	1.1	31,186	11,590	11,388	10,050
Closing the Gap - further investments	1.5	1,993	2,695	2,000	500
Government Response to the Antisemitic Bondi Terrorist Attack	1.5	3,990	12,510	6,000	6,000
Guaranteeing Universal Access to Preschool	1.5	719	2,488	1,249	-
Improving Outcomes in Australian Schools	1.5	4,458	4,292	1,365	1,365
Supporting the Construction of the First Hindu School in Australia	1.5	3,400	4,000	1,500	-
Tackling Bullying and Harmful Behaviours in Schools	1.5	4,600	5,400	(5,000)	(5,000)
<b>Movement of Funds</b>					
(net increase)	1.1, 1.5	18,893	9,028	220	220
<b>Changes in Parameters</b>					
(net increase)	1.1, 1.4,	-	423	622	260
(net decrease)	1.5	-	(21)	-	(64)
<b>Other Variations</b>					
(net increase)	1.1,1.4	149,748	125	129	132
(net decrease)		(1,419)	-	(2)	-
<b>Special appropriations (including Special Accounts)</b>					
A Fairer More Efficient Social Security System	1.2	-	171	-	-
Education - reprioritisation	1.2	(36,010)	(77,301)	(84,527)	(87,732)
Commonwealth Funding for Queensland Schools	1.3	28,522	60,877	68,065	73,439
Permanent Migration Program - 2025-26 planning levels	1.2, 1.3,				
	1.4	(142)	(468)	(496)	(524)
<b>Changes in Parameters</b>					
(net increase)	1.2, 1.3,	48,035	68,754	55,256	39,097
(net decrease)	1.4	-	(55,218)	(19,468)	(17,122)
<b>Other Variations</b>					
(net increase)	1.2, 1.3,	757,702	1,447,840	1,543,572	1,894,768
(net decrease)	1.4	(285,060)	(328,589)	(340,999)	(375,460)
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>730,615</b>	<b>1,227,796</b>	<b>1,240,874</b>	<b>1,539,929</b>

**Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget (continued)**

	Program	2025-26	2026-27	2027-28	2028-29
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Closing the Gap - further investments	1	101	-	-	-
Further Reducing Spending on Consultants, Contractors and Labour	1	(3,350)	(7,476)	(7,175)	(6,773)
Strengthening Safety and Quality in the Early Childhood Education	1	22,767	21,142	19,723	19,970
<b>Changes in Parameters</b>					
(net increase)		-	-	429	208
(net decrease)	1	-	(227)	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>19,518</b>	<b>13,439</b>	<b>12,977</b>	<b>13,405</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>750,133</b>	<b>1,241,235</b>	<b>1,253,851</b>	<b>1,553,334</b>
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Government Response to the Antisemitic Bondi Terrorist Attack	2.3	750	750	-	-
<b>Movement of Funds</b>					
(net increase)	2.7	-	1,121	-	-
<b>Changes in Parameters</b>					
(net increase)	2.3, 2.6,	-	-	44	38
(net decrease)	2.7	-	(22)	-	-
<b>Special appropriations (including Special Accounts)</b>					
Delivering Election Commitments in the Health, Disability and Ageing Portfolio	2.4	(48)	(149)	(255)	(366)
Education - reprioritisation	2.6	(14,445)	(43,403)	(15,252)	-
<b>Changes in Parameters</b>	2.1, 2.3, 2.4,				
(net decrease)	2.5, 2.6	-	(47,197)	(55,449)	(18,325)
<b>Other Variations</b>	2.1, 2.3,				
(net increase)	2.4, 2.5,	157,482	295,396	273,592	266,802
(net decrease)	2.6	(130,797)	(5,814)	(8,282)	(7,143)
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>12,942</b>	<b>200,682</b>	<b>194,398</b>	<b>241,006</b>
<b>Outcome 2 Departmental</b>					
<b>Annual appropriations</b>					
Further Reducing Spending on Consultants, Contractors and Labour Hire and Non-wage Expenses	2	(2,082)	(4,493)	(4,313)	(4,071)
Government Response to the Antisemitic Bondi Terrorist Attack	2	2,514	2,485	-	-
<b>Changes in Parameters</b>					
(net increase)	2	-	-	312	156
(net decrease)	2	-	(155)	-	-
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>432</b>	<b>(2,163)</b>	<b>(4,001)</b>	<b>(3,915)</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>13,374</b>	<b>198,519</b>	<b>190,397</b>	<b>237,091</b>



## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Education through Appropriation Bills No. 3 and No. 4.

**Table 1.4: Appropriation Bill (No. 3) 2025-26**

	2024-25 Available (a) \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimate	Reduce Estimates \$'000
<b>Administered items</b>					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments	3,621,862	785,254	999,242	213,988	-
Outcome 2 - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research	560,506	518,651	519,401	750	-
<b>Total administered</b>	<b>4,182,368</b>	<b>1,303,905</b>	<b>1,518,643</b>	<b>214,738</b>	<b>-</b>
<b>Departmental programs<sup>(b)(c)</sup></b>					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments	251,922	243,646	266,514	22,868	-
Outcome 2 - Promote growth in economic productivity and social wellbeing through access to quality higher education, international education, and international quality research	158,411	166,768	169,282	2,514	-
<b>Total departmental</b>	<b>410,333</b>	<b>410,414</b>	<b>435,796</b>	<b>25,382</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>4,592,701</b>	<b>1,714,319</b>	<b>1,954,439</b>	<b>240,120</b>	<b>-</b>

(a) Reduction reflects section 51 withholding to *Appropriation Act (No. 1) 2024-2025* due to Government decisions.

(b) Departmental and Administered Capital Budgets are appropriated through Appropriation Acts No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

(c) Includes measures published in the Explanatory Memorandum to the Appropriation Bill (No. 1) 2025-2026.

**Table 1.5: Appropriation Bill (No. 4) 2025-26**

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Payments to states, ACT, NT and local government <sup>(a)</sup></b>					
Outcome 1 - Improved early learning, schooling, student educational outcomes and transitions to and from school through access to quality early childhood education and care, support, parent engagement, quality teaching and learning environments	133,572	135,545	135,725	180	-
<b>Total payments to states, ACT, NT and local government</b>	<b>133,572</b>	<b>135,545</b>	<b>135,725</b>	<b>180</b>	<b>-</b>
<b>Non-operating</b>					
Equity injections	37,346	32,186	32,186	-	-
<b>Total non-operating</b>	<b>37,346</b>	<b>32,186</b>	<b>32,186</b>	<b>-</b>	<b>-</b>
<b>Total other services</b>	<b>170,918</b>	<b>167,731</b>	<b>167,911</b>	<b>180</b>	<b>-</b>

(a) Includes measure published in the Explanatory Memorandum to the Appropriation Bill (No. 2) 2025–2026.

## **Section 2: Revisions to outcomes and planned performance**

### **2.0 Changes to outcome and program structures**

There are no revisions to outcomes and planned performance from the 2025-26 Education Portfolio Budget Statements.

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 early childhood education and care, support, parent engagement, quality teaching and learning environments.**

Linked programs

Department of Social Services
<p><b>Programs</b></p> <ul style="list-style-type: none"><li>• Program 2.1 – Families and Communities</li></ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>Linked program 2.1 contributes to Outcome 1 by providing supports and services to families under the Families and Children Activity to improve the safety and wellbeing of children and young people and enhance family functioning.</p> <p>Linked program 2.1 further contributes to Outcome 1 through the whole of Commonwealth Early Years Strategy 2024–2034, which supports better integration, coordination and collaboration of early years policies, programs and services for young children aged 0–5 years and their families.</p> <p>Further, Safe and Supported: the National Framework for Protecting Australia’s Children 2021–2031 contributes to Outcome 1, including through supports to strengthen parenting practices for priority groups.</p> <p>The linked programs also contribute to the implementation of the National Plan to End Violence against Women and Children 2022-2032 (National Plan), in particular the prevention domain under the National Plan, which highlights the role of respectful relationships and consent education in stopping violence before it starts.</p>

**Linked programs (continued)**

<b>Department of the Treasury</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.4 Commonwealth-State Financial Relations</li> </ul>
<b>Contribution to Outcome 1 made by linked program</b> <p>The linked program contributes to Outcome 1 by making National Partnership Payments to the states.</p>
<b>National Indigenous Australians Agency</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Jobs, Land and the Economy</li> <li>• Program 1.2 – Children and Schooling</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>The linked programs contribute to Outcome 1 by supporting First Nations students' school attendance, improved educational outcomes and access to further education, training and employment.</p>
<b>Department of Health, Disability and Ageing</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.3 – First Nations Health</li> <li>• Program 4.1 – Disability and Carers</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>The linked program contributes to Outcome 1 by increasing First Nations children and families' engagement with health and early childhood education and care through the Connected Beginnings program. It improves access to existing early childhood, maternal and child health, and family support services so children are safe, healthy and ready to thrive when they transition to school.</p> <p>The National Early Childhood program is intended to support young children (0–8 years) with disability or developmental concerns and their parents and carers by funding supported playgroups, parents' workshops and accessible online information. Community-led initiatives supported by the Stronger Places, Stronger People initiative are engaging families, children and young people to elevate their voices on what works, and are using data and evidence to drive better outcomes through the service system, including the early childhood system.</p>

**Linked Programs (continued)**

<b>Australian Bureau of Statistics</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Australian Bureau of Statistics</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>The Early Childhood Education and Care Worker Retention Payment is conditional on Providers agreeing to limit their fee growth to ensure ECEC remains affordable for families. This fee growth cap is 4.4 per cent from 8 August 2024 to 7 August 2025; and 4.2 per cent between 8 August 2025 and 7 August 2026.</p> <p><i>Program 1.1 – Australian Bureau of Statistics</i> maintains an index for the provision of childcare services to support a fee constraint for participating providers.</p>
<b>Services Australia</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Strategy and Corporate Enabling</li> <li>• Program 1.2 – Customer Service Delivery</li> <li>• Program 1.3 – Technology and Transformation</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>The linked programs contribute to Outcome 1 by administering child care payments to eligible families. The Australian Government has committed \$3.6 billion for the Early Childhood Education and Care (ECEC) Worker Retention Payment to support a 15 per cent wage increase for ECEC workers over two years. The Program commenced in December 2024. Payments are made to eligible services through the Child Care Subsidy System.</p> <p>In the 2024-25 Mid-Year Economic and Fiscal Update, the Australian Government announced key reforms to early childhood education and care:</p> <ul style="list-style-type: none"> <li>• \$1.0 billion will be invested to create a Building Early Education Fund to build and expand early childhood education and care centres in areas of need, including in the outer suburbs and regional Australia.</li> <li>• introducing a 3 Day Guarantee from January 2026 to replace the current Activity Test to provide eligibility for 3 days a week of subsidised early education for children who need it.</li> <li>• development of an Early Education Service Delivery Price to better understand the cost of delivering services around the country and underpin future reform.</li> <li>• \$11.4 million from 1 July 2025–30 June 2028 to extend the Closing the Gap Early Childhood Care and Development Policy Partnership, that brings together all Australian Governments and First Nations representatives to make policy recommendations to improve early childhood outcomes for First Nations children and their families. The Partnership is co-chaired and operates a co-secretariat between the Department of Education and SNAICC – National Voice for Our Children.</li> </ul>

## Budgeted expenses for Outcome 1

This table shows how much the department 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 early childhood education and care, support, parent engagement, quality teaching and learning environments.**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: Support for the Child Care System</b>					
Administered expenses					
Ordinary annual services ( <i>Appropriation Act No. 1 and Bill No. 3</i> )	371,279	586,518	604,293	533,787	333,221
Special appropriations <i>A New Tax System (Family Assistance)(Administration) Act 1999</i>	487,393	4,000	4,000	4,000	4,000
Special accounts <i>Wage Justice for Early Childhood Education and Care Workers (Special Account) Act 2024</i>	-	1,816,071	1,079,711	-	-
<b>Total expenses for Program 1.1</b>	<b>858,672</b>	<b>2,406,589</b>	<b>1,688,004</b>	<b>537,787</b>	<b>337,221</b>
<b>Program 1.2: Child Care Subsidy</b>					
Administered expenses					
Special appropriations <i>A New Tax System (Family Assistance)(Administration) Act 1999</i>	15,188,517	16,000,726	17,200,802	18,315,451	19,294,113
<b>Total expenses for Program 1.2</b>	<b>15,188,517</b>	<b>16,000,726</b>	<b>17,200,802</b>	<b>18,315,451</b>	<b>19,294,113</b>
<b>Program 1.3: Government Schools National Support</b>					
Administered expenses					
Other services ( <i>Appropriation Act No. 2 and Bill No. 4</i> )	7,536	4,745	1,637	-	-
Special appropriations <i>Australian Education Act 2013</i>	11,691,760	12,428,751	12,994,782	13,559,772	14,208,638
<b>Total expenses for Program 1.3</b>	<b>11,699,296</b>	<b>12,433,496</b>	<b>12,996,419</b>	<b>13,559,772</b>	<b>14,208,638</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.4: Non-Government Schools National Support</b>					
Administered expenses					
Other services ( <i>Appropriation Act No. 2 and Bill No. 4</i> )	121,348	124,580	128,442	132,232	136,594
Special appropriations					
<i>Australian Education Act 2013</i>	19,250,910	20,355,402	21,056,002	21,904,753	22,771,526
<b>Total expenses for Program 1.4</b>	<b>19,372,258</b>	<b>20,479,982</b>	<b>21,184,444</b>	<b>22,036,985</b>	<b>22,908,120</b>
<b>Program 1.5: Early Learning and Schools Support</b>					
Administered expenses					
Ordinary annual services ( <i>Appropriation Act No. 1 and Bill No. 3</i> )	278,616	250,853	198,081	139,747	111,184
Other services ( <i>Appropriation Act No. 2 and Bill No. 4</i> )	4,647	6,400	6,000	2,500	-
Special accounts					
Services for Other Entities and Trust Moneys (SOETM) - Schools	275	-	-	-	-
<b>Total expenses for Program 1.5</b>	<b>283,538</b>	<b>257,253</b>	<b>204,081</b>	<b>142,247</b>	<b>111,184</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services ( <i>Appropriation Act No. 1 and Bill No. 3</i> )	649,895	837,371	802,374	673,534	444,405
Other services ( <i>Appropriation Act No. 2 and Bill No. 4</i> )	133,531	135,725	136,079	134,732	136,594
Special appropriations	46,618,580	48,788,879	51,255,586	53,783,976	56,278,277
Special Accounts	275	1,816,071	1,079,711	-	-
<b>Administered total</b>	<b>47,402,281</b>	<b>51,578,046</b>	<b>53,273,750</b>	<b>54,592,242</b>	<b>56,859,276</b>
Departmental expenses					
Departmental appropriations	248,749	270,004	248,050	239,786	235,294
s74 External Revenue (a)	2,433	313	-	-	-
Expenses not requiring appropriation in the Budget year (b)	10,013	8,802	9,814	9,442	9,996
<b>Departmental total</b>	<b>261,195</b>	<b>279,119</b>	<b>257,864</b>	<b>249,228</b>	<b>245,290</b>
<b>Total expenses for Outcome 1</b>	<b>47,663,476</b>	<b>51,857,165</b>	<b>53,531,614</b>	<b>54,841,470</b>	<b>57,104,566</b>



**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Movement of administered funds between years (c)</b>					
Child Care Early Learning Projects	(400)	400	-	-	-
CCS - Reforms Integrity Package	(480)	480	-	-	-
Closing the Gap Partnership on Early Childhood Care and Development	(889)	889	-	-	-
Community Child Care Fund	(9,675)	7,061	2,614	-	-
Commonwealth Teaching Scholarships Program	(880)	220	220	220	220
First Nations Teacher Strategy	(1,036)	-	1,036	-	-
First Nations Languages in Schools	(5,608)	3,367	2,241	-	-
Literacy and Numeracy Test for Initial Teacher Education	(431)	431	-	-	-
National Assessment Reforms	(1,810)	1,810	-	-	-
National First Nations Education Policy	(1,607)	200	1,407	-	-
National School Resourcing Board	(499)	499	-	-	-
The Pathway to Universal ECEC - Growth Fund (BEEF)	(750)	750	-	-	-
The Pathway to Universal ECEC - Service Delivery Price	(1,510)	-	1,510	-	-
Unique Student Identifier (Schools)	(2,786)	2,786	-	-	-
<b>Total movement of administered Funds</b>	<b>(28,361)</b>	<b>18,893</b>	<b>9,028</b>	<b>220</b>	<b>220</b>
	<b>2024-25</b>	<b>2025-26</b>			
<b>Average staffing level (number)</b>	<b>1,045</b>	<b>1,122</b>			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, write down and impairment of non-financial assets, and audit fees.

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

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

**Table 2.1.2: Program components of Outcome 1**

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

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Child Care Services Support	371,279	586,518	604,293	533,787	333,221
Special appropriations:					
<i>A New Tax System (Family Assistance) (Administration) Act 1999 (a)</i>	487,393	4,000	4,000	4,000	4,000
Special account expenses:					
<i>Wage Justice for Early Childhood Education and Care Workers Act 2024 (a)</i>	-	1,816,071	1,079,711	-	-
<b>Total program expenses</b>	<b>858,672</b>	<b>2,406,589</b>	<b>1,688,004</b>	<b>537,787</b>	<b>337,221</b>

(a) The Early Childhood Education and Care Worker Retention Payment Program forms part of the Special Appropriation expense line in 2024-25, and from 1 July 2025 onwards, the program is shown in the Special Account expense line.

**Program 1.2: Child Care Subsidy**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses:					
Special appropriations:					
<i>A New Tax System (Family Assistance) (Administration) Act 1999 (a)(b)</i>	15,188,517	16,000,726	17,200,802	18,315,451	19,294,113
<b>Total program expenses</b>	<b>15,188,517</b>	<b>16,000,726</b>	<b>17,200,802</b>	<b>18,315,451</b>	<b>19,294,113</b>

(a) From 1 July 2021, the Additional Child Care Subsidy (ACCS) is reported under the Child Care Subsidy (CCS) following administrative changes to improve the way ACCS is administered, resulting from the 2021–22 Budget measure: Commonwealth's Deregulation Agenda.

(b) Legacy programs Child Care Benefit and Child Care Rebate are reported under the CCS.

**Program 1.3: Government Schools National Support**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses:					
Other services ( <i>Appropriation Act No. 2 and Bill No. 4</i> )					
Additional Support for Northern Territory	7,536	4,745	1,637	-	-
Special appropriations:					
<i>Australian Education Act 2013</i>	11,691,760	12,428,751	12,994,782	13,559,772	14,208,638
<b>Total program expenses</b>	<b>11,699,296</b>	<b>12,433,496</b>	<b>12,996,419</b>	<b>13,559,772</b>	<b>14,208,638</b>

**Program 1.4: Non-Government Schools National Support**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses:					
Other services ( <i>Appropriation Act No. 2 and Bill No. 4</i> )					
Choice and Affordability Fund	121,348	124,580	128,442	132,232	136,594
Special appropriations:					
<i>Australian Education Act 2013</i>	19,250,910	20,355,402	21,056,002	21,904,753	22,771,526
<b>Total program expenses</b>	<b>19,372,258</b>	<b>20,479,982</b>	<b>21,184,444</b>	<b>22,036,985</b>	<b>22,908,120</b>

**Program 1.5: Early Learning and Schools Support**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
<b>Early Learning Support</b>					
Australian Early Development Census	10,714	6,657	13,201	11,141	6,813
Preschools Data Framework	19,044	17,696	4,301	3,106	1,903
SNAICC – National Voice for Our Children	4,000	5,081	5,389	4,295	4,389
<b>Total Early Learning Support</b>	<b>33,758</b>	<b>29,434</b>	<b>22,891</b>	<b>18,542</b>	<b>13,105</b>
<b>Schools Support</b>					
Australian Education Research Organisation	10,000	10,000	10,000	10,000	10,000
First Nations Education	40,147	60,519	27,576	7,295	4,889
First Nations Languages in Schools	4,225	5,517	2,241	-	-
Grants and Awards	1,447	1,566	1,604	1,638	1,673
Government Response to the Antisemitic Bondi Terrorist Attack	-	3,990	12,510	6,000	6,000
Helping Children with Autism	6,010	6,829	6,994	7,140	7,297
Life Education - Being Healthy, Being Active	1,700	1,700	-	-	-
National Assessment Reforms	4,169	8,158	2,200	2,200	2,200
National Consent Survey	1,000	-	-	-	-
National Schools Reform	7,536	4,250	2,600	-	-
National School Resourcing Board	227	1,581	1,110	1,136	1,162
National Teacher Workforce Action Plan	61,852	48,286	43,736	32,604	22,687
Quality Outcomes	45,944	40,914	43,493	36,199	36,749

**Program 1.5: Early Learning and Schools Support (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
School Education Support	19,565	5,855	-	-	-
Student Engagement and Wellbeing	2,021	4,037	1,053	1,059	-
Student Support Package	29,129	1,600	-	-	-
Student Wellbeing Boost	250	-	-	-	-
Supporting Australia's Teacher Workforce	1,851	3,014	1,739	2,656	2,692
Supporting Quality Boarding for Rural and Remote Students	1,588	1,700	1,700	1,700	1,700
Tackling Bullying and Harmful Behaviours in Schools	-	4,600	5,400	-	-
Teacher Resource Hubs	5,230	6,157	10,058	10,376	-
Youth Support	967	1,146	1,176	1,202	1,030
Other services ( <i>Appropriation Act No. 2 and Bill No. 4</i> )					
First Nation Education	2,687	1,000	-	-	-
Supporting the Construction of the First Hindu School in Australia	-	3,400	4,000	1,500	-
Literacy Support for Tasmania Students	2,000	2,000	2,000	1,000	-
Schools Upgrade Fund (a)	(40)	-	-	-	-
Special account expenses:					
Services for Other Entities and Trust Moneys (SOETM) - Schools	275	-	-	-	-
<b>Total Schools Support</b>	<b>249,780</b>	<b>227,819</b>	<b>181,190</b>	<b>123,705</b>	<b>98,079</b>
<b>Total program expenses</b>	<b>283,538</b>	<b>257,253</b>	<b>204,081</b>	<b>142,247</b>	<b>111,184</b>

(a) The expenditure for this program is negative due to timing of a payment and a credit applied from the prior year.

### **Performance measure for Outcome 1**

There have been no material changes to performance criteria for Outcome 1 resulting from decisions made since 2025-26 Budget. For a full outcome of all performance criteria associated with Outcome 1 see the Education Portfolio Budget Statements 2025-26 and the Department of Education Corporate Plan 2025-26. This section includes further detail on the program expenses associated with Outcome 1.

## 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.**

### Linked programs

<b>Attorney-General's Department</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>Program 1.1 – Attorney-General's Department</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>The linked program contributes to Outcome 2 by supporting an effective, trauma-informed escalated complaints pathway for all higher education students, contributing to a stronger focus on positive student experiences and improved educational outcomes.</p>
<b>Australian Trade and Investment Commission (Austrade)</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>Program 1.1 – Support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy.</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>The linked program contributes to Outcome 2 by promoting Australian education and training internationally and by supporting the sustainable growth of Australian education providers in export markets.</p>
<b>Department of Employment and Workplace Relations</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>Program 2.1 – Building Skills and Capability</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>The linked program contributes to Outcome 2 by building skills and capabilities through vocational education and training (VET) which can provide pathways to higher education, and by improving harmonisation of the VET and higher education sectors. Building these pathways will grow tertiary education participation and attainment for all Australians, particularly under-represented cohorts, which is critical to meeting skills needs.</p>

## Linked programs (continued)

<b>Department of Defence</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 2.16 - Nuclear Powered Submarines</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>The linked program contributes to Outcome 2 through the provision of expertise, advice and support in the delivery of Nuclear Powered Submarines capabilities.</p>
<b>Department of Foreign Affairs and Trade</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Foreign Affairs and Trade Operations</li> <li>• Program 1.5 – New Colombo Plan – Transforming Regional Relationships</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>The linked programs contribute to Outcome 2 by promoting international education through advocacy and coordination roles at overseas missions.</p>
<b>Department of Home Affairs</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 2.2 – Visas</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>The linked program contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.</p>
<b>National Indigenous Australians Agency</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Jobs, Land and the Economy</li> <li>• Program 1.2 – Children and Schooling</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>The linked programs contribute to Outcome 2 by supporting First Nations students' school attendance, improved educational outcomes and access to further education and employment. The programs will strengthen and grow First Nations students' participation, representation and success in tertiary education.</p>



**Linked programs (continued)**

<b>Department of Social Services</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.7 – Student Payments</li> </ul>
<b>Contribution to Outcome 2 made by linked program</b> <p>The linked program contributes to Outcome 2 by providing financial support to students while undertaking further education. This also includes financial assistance enhancing access and participation in further education for First Nations students to improve educational outcomes.</p>
<b>Services Australia</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Strategy and Corporate Enabling</li> <li>• Program 1.2 – Customer Service Delivery</li> <li>• Program 1.3 – Technology and Transformation</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>The linked programs contribute to Outcome 2 by administering payments to support eligible students to access tertiary education and making payments to eligible job seekers.</p>

## Budgeted expenses for Outcome 2

This table shows how much the department 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**

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

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 2.1: Core Commonwealth Funding for Teaching and Learning in Higher Education</b>					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003 (a)</i>	7,690,570	8,273,827	9,204,959	9,598,762	10,048,049
<b>Total expenses for Program 2.1</b>	<b>7,690,570</b>	<b>8,273,827</b>	<b>9,204,959</b>	<b>9,598,762</b>	<b>10,048,049</b>
<b>Program 2.2: Higher Education Superannuation Program</b>					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	396,025	177,750	166,437	154,434	142,129
<b>Total expenses for Program 2.2</b>	<b>396,025</b>	<b>177,750</b>	<b>166,437</b>	<b>154,434</b>	<b>142,129</b>
<b>Program 2.3: Higher Education Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	22,060	38,757	39,467	39,465	42,265
Special appropriations					
<i>Higher Education Support Act 2003</i>	1,173,329	1,218,729	704,063	683,800	701,491
<b>Total expenses for Program 2.3</b>	<b>1,195,389</b>	<b>1,257,486</b>	<b>743,530</b>	<b>723,265</b>	<b>743,756</b>
<b>Program 2.4: Higher Education Loan Program</b>					
Special appropriations					
<i>Higher Education Support Act 2003 (a)(b)</i>	1,735,858	14,665,018	3,397,250	2,920,881	3,090,330
Special accounts					
Higher Education Tuition Protection Fund	179	2,775	2,850	2,926	3,005
<b>Total expenses for Program 2.4</b>	<b>1,736,037</b>	<b>14,667,793</b>	<b>3,400,100</b>	<b>2,923,807</b>	<b>3,093,335</b>

**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 2.5: Investment in Higher Education Research</b>					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	2,287,223	2,351,578	2,395,253	2,453,950	2,517,559
<b>Total expenses for Program 2.5</b>	<b>2,287,223</b>	<b>2,351,578</b>	<b>2,395,253</b>	<b>2,453,950</b>	<b>2,517,559</b>
<b>Program 2.6: Research Capacity</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	506,318	469,320	379,130	362,675	403,673
Special appropriations					
<i>Higher Education Support Act 2003</i>	216,956	294,451	214,811	235,266	229,088
<b>Total expenses for Program 2.6</b>	<b>723,274</b>	<b>763,771</b>	<b>593,941</b>	<b>597,941</b>	<b>632,761</b>
<b>Program 2.7: International Education Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	16,889	11,097	6,265	3,400	3,423
Special accounts					
Overseas Students Tuition Fund	4,886	3,454	3,541	3,629	3,720
SOETM - Cheung Kong	1,445	1,300	1,055	1,053	1,053
<b>Total expenses for Program 2.7</b>	<b>23,220</b>	<b>15,851</b>	<b>10,861</b>	<b>8,082</b>	<b>8,196</b>

**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	545,266	519,174	424,862	405,540	449,361
Special appropriations	13,499,959	26,981,353	16,082,773	16,047,093	16,728,646
Special Accounts	6,510	7,529	7,446	7,608	7,778
<b>Administered total</b>	<b>14,051,735</b>	<b>27,508,056</b>	<b>16,515,081</b>	<b>16,460,241</b>	<b>17,185,785</b>
Departmental expenses					
Departmental appropriation (c)	144,888	145,197	132,738	125,907	123,191
s74 External Revenue (d)	1,421	3,194	3,131	3,131	3,131
Special accounts	-	-	-	-	-
Expenses not requiring appropriation in the Budget year (e)	9,357	10,676	12,035	11,534	12,278
<b>Departmental total</b>	<b>155,666</b>	<b>159,067</b>	<b>147,904</b>	<b>140,572</b>	<b>138,600</b>
<b>Total expenses for Outcome 2</b>	<b>14,207,401</b>	<b>27,667,123</b>	<b>16,662,985</b>	<b>16,600,813</b>	<b>17,324,385</b>
	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Movement of administered funds between years</b>					
Outcome 2:					
International Education Support (f)	(1,121)	-	1,121	-	-
<b>Total movement of administered</b>	<b>(1,121)</b>		<b>1,121</b>	<b>-</b>	<b>-</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	<b>588</b>	<b>578</b>			

- (a) Includes an investment in Commonwealth Supported Places for the Nuclear Powered Submarine Program. Performance information for this is reported in Program 2.8 Nuclear Powered Submarine Program in the 2024-25 Portfolio Budget Statement.
- (b) Increase in expenses in 2025-26 is linked to the Building Australia's Future – A fairer deal for students measure announced in the 2024-25 MYEFO
- (c) Includes expenses for Program 2.8 Nuclear Powered Submarine Program for 2023–24 and 2024–25.
- (d) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (e) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, write down and impairment of non-financial assets, and audit fees.
- (f) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

**Table 2.2.2: Program components of Outcome 2****Program 2.1: Core Commonwealth Funding for Teaching and Learning in Higher Education**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Special appropriations: <i>Higher Education Support Act 2003</i>					
Commonwealth Grants Scheme	7,690,570	8,001,638	8,644,361	9,006,128	9,420,154
Needs-based Funding	-	272,189	560,598	592,634	627,895
<b>Total program expenses</b>	<b>7,690,570</b>	<b>8,273,827</b>	<b>9,204,959</b>	<b>9,598,762</b>	<b>10,048,049</b>

**Program 2.2: Higher Education Superannuation Program**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Special appropriations: <i>Higher Education Support Act 2003</i>					
Higher Education Superannuation Program	396,025	177,750	166,437	154,434	142,129
<b>Total program expenses</b>	<b>396,025</b>	<b>177,750</b>	<b>166,437</b>	<b>154,434</b>	<b>142,129</b>

**Program 2.3: Higher Education Support**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Monash Initiative for Rapid Research into Antisemitism	-	750	750	-	-
National Microcredentials Marketplace	900	-	-	-	-
Quality Indicators for Learning and Teaching	6,354	8,308	8,573	8,868	11,210
Tertiary Access Payment	14,806	29,699	30,144	30,597	31,055
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Commonwealth Practicum Support	2,311	139,711	120,593	139,411	142,396
Disability Support Program	13,575	54,158	55,687	57,325	58,806
Higher Education and Offshore Microcredentials	3,051	12,454	10,568	12,592	12,930
Higher Education Continuity Guarantee	354,946	298,229	-	-	-
Indigenous, Regional and Low SES Attainment Fund	268,195	142,503	9,094	8,441	8,443
Indigenous Student Success Program	-	85,773	88,135	90,778	93,180
National Institutes	267,505	276,155	283,761	292,269	300,004
National Priorities and Industry Linkage Fund	259,172	135,597	-	-	-
Outreach Fund	-	21,868	44,152	45,351	48,657
Regional University Study Hubs	22,515	31,460	25,119	25,595	27,249
Strong Beginnings Fund	30	1,560	1,300	1,000	1,000
Structural Adjustment Fund	-	-	50,000	-	-
Suburban University Study Hubs	7,451	13,500	10,668	11,038	8,826
Tertiary Access Payment (a)	(27,431)	-	-	-	-
Women in STEM	2,009	5,761	4,986	-	-
<b>Total program expenses</b>	<b>1,195,389</b>	<b>1,257,486</b>	<b>743,530</b>	<b>723,265</b>	<b>743,756</b>

(a) The expenditure for this program is negative due to return of grants recipients, the grants were paid to these recipients in a prior financial year.

**Program 2.4: Higher Education Loan Program**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses:					
Special Appropriations					
<i>Higher Education Support Act 2003</i>					
Higher Education Loan Program	1,735,858	14,665,018	3,397,250	2,920,881	3,090,330
Special account expenses:					
Higher Education Tuition Protection Fund	179	2,775	2,850	2,926	3,005
<b>Total program expenses</b>	<b>1,736,037</b>	<b>14,667,793</b>	<b>3,400,100</b>	<b>2,923,807</b>	<b>3,093,335</b>

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

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Special Appropriations					
<i>Higher Education Support Act 2003</i>					
Research Support Program	1,064,397	1,098,858	1,129,212	1,162,927	1,193,703
Research Training Program	1,222,826	1,252,720	1,266,041	1,291,023	1,323,856
<b>Total program expenses</b>	<b>2,287,223</b>	<b>2,351,578</b>	<b>2,395,253</b>	<b>2,453,950</b>	<b>2,517,559</b>

**Program 2.6: Research Capacity**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Increase Workforce Mobility (Training programs)	3,670	4,567	5,133	5,594	5,930
National Collaborative Research Infrastructure Strategy	502,648	464,753	373,997	357,081	397,743
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Enhance Research Capacity of Regional Universities	3,569	-	-	-	-
Higher Education Research Promotion	6,614	6,774	6,984	7,186	7,359
Increase Workforce Mobility	4,302	12,186	19,383	25,815	30,361
Launch Australia's Economic Accelerator	93,754	188,870	188,444	202,265	191,368
Trailblazer Universities Program	108,717	86,621	-	-	-
<b>Total program expenses</b>	<b>723,274</b>	<b>763,771</b>	<b>593,941</b>	<b>597,941</b>	<b>632,761</b>

**Program 2.7: International Education Support**

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
International Education Support	16,889	11,097	6,265	3,400	3,423
Special account expenses:					
Overseas Students Tuition Fund	4,886	3,454	3,541	3,629	3,720
SOETM - Cheung Kong	1,445	1,300	1,055	1,053	1,053
<b>Total program expenses</b>	<b>23,220</b>	<b>15,851</b>	<b>10,861</b>	<b>8,082</b>	<b>8,196</b>

**Program 2.8: Nuclear Powered Submarine Program**

The Australian Government is supporting 4,001 commencing Commonwealth supported places (CSPs) over 2024 to 2027, this information is reported under Program 2.1 Commonwealth Grant Scheme and Program 2.4 Higher Education Loan Program.



**Program performance for Outcome 2**

There have been no material changes to performance criteria for Outcome 2 resulting from decisions made since 2025-26 Budget. For a full outcome of all performance criteria associated with Outcome 2 see the Education Portfolio Budget Statements 2025-26 and the Department of Education Corporate Plan 2025-26. This section includes further detail on the program expenses associated with Outcome 2.

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

### 3.1 Special account flows and balances

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.

**Table 3.1: Estimates of special account flows and balances**

		Opening balance	Receipts	Payments	Adjustments	Closing balance
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Early Years Quality Fund Special Account - s5(1) <i>Early Years Quality Fund Special Account Act 2013 (A)</i>						
	1					
<b>2025-26</b>		<b>42,135</b>	-	-	-	<b>42,135</b>
2024-25		42,135	-	-	-	42,135
Wage Justice for Early Childhood Education and Care Workers Special Account - s8 <i>Wage Justice for Early Childhood Education and Care Workers (Special Account) Act 2024 (A) (a)</i>						
	1					
<b>2025-26</b>		<b>2,895,782</b>	<b>149,568</b>	<b>(1,965,639)</b>	-	<b>1,079,711</b>
2024-25		-	2,895,782	-	-	2,895,782
Overseas Students Tuition Fund - s52A <i>Education Services for Overseas Students Legislation Amendment Act 2012 (A)</i>						
	2					
<b>2025-26</b>		<b>50,457</b>	<b>5,500</b>	<b>(3,454)</b>	-	<b>52,503</b>
2024-25		47,813	7,421	(4,777)	-	50,457

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

Higher Education Tuition Protection Fund - s167-1 <i>Higher Education Support Act 2003 (A)</i>	2					
<b>2025-26</b>		<b>18,551</b>	<b>3,747</b>	<b>(2,775)</b>	-	<b>19,523</b>
2024-25		14,785	3,946	(180)	-	18,551
Services for Other Entities and Trust Moneys - s78 PGPA Act (A)	1,2					
<b>2025-26</b>		<b>2,663</b>	<b>1,057</b>	<b>(1,300)</b>	-	<b>2,420</b>
2024-25		2,857	7,518	(7,712)	-	2,663
<b>Total special accounts 2025-26 Budget estimate</b>		<b>3,009,588</b>	<b>159,872</b>	<b>(1,973,168)</b>	-	<b>1,196,292</b>
<i>Total special accounts 2024-25 actual</i>		<i>107,590</i>	<i>2,914,667</i>	<i>(12,669)</i>	-	<i>3,009,588</i>

(A) = Administered

(D) = Departmental

(a) The amount of \$2.896 billion represents funding provided through *Appropriation Act (No. 3) 2024-2025* to establish the Wage Justice for Early Childhood Education and Care Workers Special Account for payments from 1 July 2025. The amount of \$149.6 million in 2025-26 is funding to be credited to the special account through *Appropriation Bill (No. 3) 2025-2026* for payment of 2024-25 accrued expenses.

## **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 department's revised budget and forward estimates have been prepared in accordance with Australian Accounting Standards, including AASB 16: Leases.

**3.2.2 Budgeted financial statements****Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	265,282	280,458	272,759	262,988	258,104
Suppliers	134,769	140,812	113,721	108,452	106,135
Depreciation and amortisation	11,006	16,850	19,221	18,348	19,646
Finance costs	68	66	67	12	5
Write down and impairment of other assets	5,736	-	-	-	-
<b>Total expenses</b>	<b>416,861</b>	<b>438,186</b>	<b>405,768</b>	<b>389,800</b>	<b>383,890</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	3,854	3,507	3,131	3,131	3,131
Other	2,628	2,628	2,628	2,628	2,628
<b>Total own-source revenue</b>	<b>6,482</b>	<b>6,135</b>	<b>5,759</b>	<b>5,759</b>	<b>5,759</b>
<b>Gains</b>					
Reversals of write-downs and impairments	311	-	-	-	-
<b>Total gains</b>	<b>311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>6,793</b>	<b>6,135</b>	<b>5,759</b>	<b>5,759</b>	<b>5,759</b>
<b>Net (cost of)/contribution by services</b>	<b>(410,068)</b>	<b>(432,051)</b>	<b>(400,009)</b>	<b>(384,041)</b>	<b>(378,131)</b>
Revenue from Government	396,501	412,359	381,529	366,042	358,571
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(13,567)</b>	<b>(19,692)</b>	<b>(18,480)</b>	<b>(17,999)</b>	<b>(19,560)</b>
<b>Total comprehensive income/(loss)</b>	<b>(13,567)</b>	<b>(19,692)</b>	<b>(18,480)</b>	<b>(17,999)</b>	<b>(19,560)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(13,567)</b>	<b>(19,692)</b>	<b>(18,480)</b>	<b>(17,999)</b>	<b>(19,560)</b>

**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**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(13,567)</b>	<b>(19,692)</b>	<b>(18,480)</b>	<b>(17,999)</b>	<b>(19,560)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	9,704	15,588	18,489	18,009	19,562
plus: depreciation/amortisation expenses for ROU assets (b)	1,302	1,262	732	339	84
less: lease principal repayments (b)	(1,256)	(1,258)	(741)	(349)	(86)
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(3,817)</b>	<b>(4,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	498	498	498	498	498
Trade and other receivables	213,162	204,712	189,782	191,408	191,369
<b>Total financial assets</b>	<b>213,660</b>	<b>205,210</b>	<b>190,280</b>	<b>191,906</b>	<b>191,867</b>
<b>Non-financial assets</b>					
Land and buildings	1,430	1,265	533	194	110
Property, plant and equipment	5	5	5	5	5
Intangibles	95,107	139,399	148,618	151,160	152,392
Other non-financial assets	1,621	1,621	1,621	1,621	1,621
<b>Total non-financial assets</b>	<b>98,163</b>	<b>142,290</b>	<b>150,777</b>	<b>152,980</b>	<b>154,128</b>
<b>Total assets</b>	<b>311,823</b>	<b>347,500</b>	<b>341,057</b>	<b>344,886</b>	<b>345,995</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	43,292	43,292	43,292	43,292	43,292
Other payables	12,237	11,796	3,517	5,237	5,218
<b>Total payables</b>	<b>55,529</b>	<b>55,088</b>	<b>46,809</b>	<b>48,529</b>	<b>48,510</b>
<b>Interest bearing liabilities</b>					
Leases	1,464	1,304	563	214	128
<b>Total interest bearing liabilities</b>	<b>1,464</b>	<b>1,304</b>	<b>563</b>	<b>214</b>	<b>128</b>
<b>Provisions</b>					
Employee provisions	74,134	74,481	74,431	74,337	74,317
<b>Total provisions</b>	<b>74,134</b>	<b>74,481</b>	<b>74,431</b>	<b>74,337</b>	<b>74,317</b>
<b>Total liabilities</b>	<b>131,127</b>	<b>130,873</b>	<b>121,803</b>	<b>123,080</b>	<b>122,955</b>
<b>Net assets</b>	<b>180,696</b>	<b>216,627</b>	<b>219,254</b>	<b>221,806</b>	<b>223,040</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	463,529	519,152	540,264	560,815	581,609
Retained surplus /(accumulated deficit)	(282,833)	(302,525)	(321,010)	(339,009)	(358,569)
<b>Total parent entity interest</b>	<b>180,696</b>	<b>216,627</b>	<b>219,254</b>	<b>221,806</b>	<b>223,040</b>
<b>Total equity</b>	<b>180,696</b>	<b>216,627</b>	<b>219,254</b>	<b>221,806</b>	<b>223,040</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2025-26)**

	Retained earnings	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>			
Balance carried forward from previous period	(282,833)	463,529	180,696
<b>Adjusted opening balance</b>	<b>(282,833)</b>	<b>463,529</b>	<b>180,696</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	(19,692)	-	(19,692)
<b>Total comprehensive income</b>	<b>(19,692)</b>	<b>-</b>	<b>(19,692)</b>
of which:			
Attributable to the Australian Government	(19,692)	-	(19,692)
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Equity injection – Appropriation	-	32,186	32,186
Departmental Capital Budget (DCB)	-	23,437	23,437
<b>Subtotal transactions with owners</b>	<b>-</b>	<b>55,623</b>	<b>55,623</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(302,525)</b>	<b>519,152</b>	<b>216,627</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(302,525)</b>	<b>519,152</b>	<b>216,627</b>

Prepared on Australian Accounting Standards basis.



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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	397,345	416,552	389,859	364,416	358,610
Sale of goods and rendering of services	3,546	3,507	3,131	3,131	3,131
Net GST received	5,236	10,398	8,810	9,452	6,995
<b>Total cash received</b>	<b>406,127</b>	<b>430,457</b>	<b>401,800</b>	<b>376,999</b>	<b>368,736</b>
<b>Cash used</b>					
Employees	250,370	280,551	281,089	261,362	258,143
Suppliers	139,935	145,075	116,772	112,145	107,371
s74 External Revenue transferred to the OPA	16,662	3,507	3,131	3,131	3,131
Interest payments on lease liability	68	66	67	12	5
<b>Total cash used</b>	<b>407,035</b>	<b>429,199</b>	<b>401,059</b>	<b>376,650</b>	<b>368,650</b>
<b>Net cash from/(used by) operating activities</b>	<b>(908)</b>	<b>1,258</b>	<b>741</b>	<b>349</b>	<b>86</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	55,714	59,879	27,708	20,551	20,794
<b>Total cash used</b>	<b>55,714</b>	<b>59,879</b>	<b>27,708</b>	<b>20,551</b>	<b>20,794</b>
<b>Net cash from/(used by) investing activities</b>	<b>(55,714)</b>	<b>(59,879)</b>	<b>(27,708)</b>	<b>(20,551)</b>	<b>(20,794)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	55,714	59,879	27,708	20,551	20,794
<b>Total cash received</b>	<b>55,714</b>	<b>59,879</b>	<b>27,708</b>	<b>20,551</b>	<b>20,794</b>
<b>Cash used</b>					
Principal payments on lease liability	1,256	1,258	741	349	86
<b>Total cash used</b>	<b>1,256</b>	<b>1,258</b>	<b>741</b>	<b>349</b>	<b>86</b>
<b>Net cash from/(used by) financing activities</b>	<b>54,458</b>	<b>58,621</b>	<b>26,967</b>	<b>20,202</b>	<b>20,708</b>
<b>Net increase/(decrease) in cash held</b>	<b>(2,164)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	2,662	498	498	498	498
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>498</b>	<b>498</b>	<b>498</b>	<b>498</b>	<b>498</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	32,250	23,437	21,108	20,551	20,794
Equity injections - Act No. 2 and Bill 4	37,346	32,186	-	-	-
<b>Total new capital</b>	<b>69,596</b>	<b>55,623</b>	<b>21,108</b>	<b>20,551</b>	<b>20,794</b>
<i>Provided for:</i>					
Purchase of non-financial assets	69,596	55,623	21,108	20,551	20,794
<b>Total Items</b>	<b>69,596</b>	<b>55,623</b>	<b>21,108</b>	<b>20,551</b>	<b>20,794</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	28,203	29,103	6,600	-	-
Funded by capital appropriations – DCB (b)	27,511	30,776	21,108	20,551	20,794
<b>TOTAL</b>	<b>55,714</b>	<b>59,879</b>	<b>27,708</b>	<b>20,551</b>	<b>20,794</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	55,714	59,879	27,708	20,551	20,794
<b>Total cash used to acquire assets</b>	<b>55,714</b>	<b>59,879</b>	<b>27,708</b>	<b>20,551</b>	<b>20,794</b>

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4), current *Appropriation Act No.2 2025-26*, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

**Table 3.7: Statement of departmental asset movements (Budget Year 2025-26)**

	Buildings	Other property, plant & equipmen	Computer software and Intangible	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>				
Gross book value	-	5	192,640	192,645
Gross book value - ROU assets (a)	6,114	-	-	6,114
Accumulated depreciation/amortisation and impairment	-	-	(97,533)	(97,533)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,684)	-	-	(4,684)
<b>Opening net book balance</b>	<b>1,430</b>	<b>5</b>	<b>95,107</b>	<b>96,542</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (b)	-	-	29,103	29,103
By purchase - appropriation ordinary annual services (c)	-	-	30,776	30,776
By purchase - appropriation ordinary annual services - ROU assets	1,097	-	-	1,097
<b>Total additions</b>	<b>1,097</b>	<b>-</b>	<b>59,879</b>	<b>60,976</b>
<b>Depreciation/amortisation expense</b>				
Depreciation/amortisation expense	-	-	(15,588)	(15,588)
Depreciation/amortisation on ROU assets	(1,262)	-	-	(1,262)
<b>Depreciation/amortisation expense</b>	<b>(1,262)</b>	<b>-</b>	<b>(15,588)</b>	<b>(16,850)</b>
<b>As at 30 June 2026</b>				
Gross book value	-	5	252,520	252,525
Gross book value - ROU assets	7,211	-	-	7,211
Accumulated depreciation/amortisation and impairment	-	-	(113,121)	(113,121)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,946)	-	-	(5,946)
<b>Closing net book balance</b>	<b>1,265</b>	<b>5</b>	<b>139,399</b>	<b>140,669</b>

Prepared on Australian Accounting Standards basis.

(a) Right-of-use assets under AASB 16 Leases.

(b) "Appropriation equity" refers to equity injections provided through Annual Appropriation Act (No. 2) 2025-26 and Appropriation Bill (No. 4) 2025-26.

(c) "Appropriation ordinary annual services" refers to funding provided through Annual Appropriation Act (No. 1) 2025-26 and Appropriation Bill (No. 3) 2025-26 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	43,318,790	45,937,443	47,514,266	49,328,111	51,209,955
Personal benefits	15,196,863	16,030,425	17,230,946	18,346,048	19,325,168
Suppliers	203,722	256,465	242,895	204,733	179,041
Subsidies	597,651	2,018,642	1,236,671	97,903	98,057
Interest	183,760	177,775	166,462	154,459	142,154
Finance Cost	1,075,487	1,236,703	1,338,343	1,417,128	1,503,717
Depreciation and amortisation	78	92	92	92	92
Write-down and impairment of assets (a)	5,473	12,127,356	682,422	50,035	54,576
Fair value losses	871,972	1,300,959	1,376,485	1,453,718	1,532,037
Employee benefits	220	242	249	256	264
<b>Total expenses administered on behalf of Government</b>	<b>61,454,016</b>	<b>79,086,102</b>	<b>69,788,831</b>	<b>71,052,483</b>	<b>74,045,061</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	10,979	9,247	9,597	9,954	10,305
<b>Total taxation revenue</b>	<b>10,979</b>	<b>9,247</b>	<b>9,597</b>	<b>9,954</b>	<b>10,305</b>
<b>Non-taxation revenue</b>					
Sale of goods and services	5,392	5,280	5,540	5,813	6,099
Interest	2,054,850	1,688,488	1,810,792	1,924,681	2,084,554
Other revenue	93,786	93,848	99,431	103,691	108,465
<b>Total non-taxation revenue</b>	<b>2,154,028</b>	<b>1,787,616</b>	<b>1,915,763</b>	<b>2,034,185</b>	<b>2,199,118</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>2,165,007</b>	<b>1,796,863</b>	<b>1,925,360</b>	<b>2,044,139</b>	<b>2,209,423</b>
<b>Gains</b>					
Reversal of write-downs and impairments	3,690	-	-	-	-
<b>Total gains administered on behalf of government</b>	<b>3,690</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>2,168,697</b>	<b>1,796,863</b>	<b>1,925,360</b>	<b>2,044,139</b>	<b>2,209,423</b>
<b>Net cost of/ (contribution by) services</b>	<b>59,285,319</b>	<b>77,289,239</b>	<b>67,863,471</b>	<b>69,008,344</b>	<b>71,835,638</b>
<b>Surplus/(deficit) before income tax</b>	<b>(59,285,319)</b>	<b>(77,289,239)</b>	<b>(67,863,471)</b>	<b>(69,008,344)</b>	<b>(71,835,638)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(59,285,319)</b>	<b>(77,289,239)</b>	<b>(67,863,471)</b>	<b>(69,008,344)</b>	<b>(71,835,638)</b>

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserve	203,289	-	-	-	-
<b>Total other comprehensive income</b>	<b>203,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian</b>	<b>(59,082,030)</b>	<b>(77,289,239)</b>	<b>(67,863,471)</b>	<b>(69,008,344)</b>	<b>(71,835,638)</b>

Prepared on Australian Accounting Standards basis.

(a) Increase in expenses linked to the Building Australia's Future – A fairer deal for student's measure.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	3,009,588	1,196,292	119,787	123,186	126,764
Trade and other receivables	51,993,412	42,568,460	44,943,682	48,426,844	52,176,546
Other investments	4,047,346	4,047,346	4,047,346	4,047,346	4,047,346
<b>Total financial assets</b>	<b>59,050,346</b>	<b>47,812,098</b>	<b>49,110,815</b>	<b>52,597,376</b>	<b>56,350,656</b>
<b>Non-financial assets</b>					
Land and buildings	573	561	549	537	525
<b>Total non-financial assets</b>	<b>573</b>	<b>561</b>	<b>549</b>	<b>537</b>	<b>525</b>
<b>Total assets administered on behalf of Government</b>	<b>59,050,919</b>	<b>47,812,659</b>	<b>49,111,364</b>	<b>52,597,913</b>	<b>56,351,181</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	37,894	37,894	37,894	37,894	37,894
Personal benefits	255,597	288,654	48,835	48,835	48,835
Grants	70,549	70,549	70,549	70,549	70,549
Subsidies	154,822	4,754	4,754	4,754	4,754
Other payables	733	733	733	733	733
<b>Total payables</b>	<b>519,595</b>	<b>402,584</b>	<b>162,765</b>	<b>162,765</b>	<b>162,765</b>
<b>Interest bearing liabilities</b>					
Leases	646	646	646	646	646
<b>Total interest bearing</b>	<b>646</b>	<b>646</b>	<b>646</b>	<b>646</b>	<b>646</b>
<b>Provisions</b>					
Personal benefit provisions	806,478	832,947	891,785	943,222	991,458
Grants provisions	4,669,600	4,395,628	4,092,672	3,783,461	3,465,134
<b>Total provisions</b>	<b>5,476,078</b>	<b>5,228,575</b>	<b>4,984,457</b>	<b>4,726,683</b>	<b>4,456,592</b>
<b>Total liabilities administered on behalf of Government</b>	<b>5,996,319</b>	<b>5,631,805</b>	<b>5,147,868</b>	<b>4,890,094</b>	<b>4,620,003</b>
<b>Net assets/(liabilities)</b>	<b>53,054,600</b>	<b>42,180,854</b>	<b>43,963,496</b>	<b>47,707,819</b>	<b>51,731,178</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	2,006,924	2,036,121	2,104,065	2,188,981	2,269,949
Taxes	10,980	9,247	9,597	9,954	10,305
Other	44,051	30,718	24,295	22,182	21,213
<b>Total cash received</b>	<b>2,061,955</b>	<b>2,076,086</b>	<b>2,137,957</b>	<b>2,221,117</b>	<b>2,301,467</b>
<b>Cash used</b>					
Grants	45,688,582	48,437,601	50,102,504	51,995,605	53,961,223
Subsidies paid	442,830	2,168,710	1,236,671	97,903	98,057
Personal benefits	14,982,737	15,978,530	17,440,366	18,377,510	19,302,546
Suppliers	213,639	256,465	242,895	204,733	179,041
Interest payments on lease liability	-	25	25	25	25
<b>Total cash used</b>	<b>61,327,788</b>	<b>66,841,331</b>	<b>69,022,461</b>	<b>70,675,776</b>	<b>73,540,892</b>
<b>Net cash from/(used by) operating activities</b>	<b>(59,265,833)</b>	<b>(64,765,245)</b>	<b>(66,884,504)</b>	<b>(68,454,659)</b>	<b>(71,239,425)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	6,046,687	4,796,717	4,907,183	4,948,386	5,125,792
<b>Total cash received</b>	<b>6,046,687</b>	<b>4,796,717</b>	<b>4,907,183</b>	<b>4,948,386</b>	<b>5,125,792</b>
<b>Cash used</b>					
Advances and loans made	7,904,293	8,272,495	8,759,997	9,257,783	9,762,569
<b>Total cash used</b>	<b>7,904,293</b>	<b>8,272,495</b>	<b>8,759,997</b>	<b>9,257,783</b>	<b>9,762,569</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,857,606)</b>	<b>(3,475,778)</b>	<b>(3,852,814)</b>	<b>(4,309,397)</b>	<b>(4,636,777)</b>

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Other	-	80	80	80	80
<b>Total cash used</b>	-	80	80	80	80
<b>Net cash from/(used by) financing activities</b>	-	(80)	(80)	(80)	(80)
<b>Net increase/ (decrease) in cash held</b>	<b>(61,123,439)</b>	<b>(68,241,103)</b>	<b>(70,737,398)</b>	<b>(72,764,136)</b>	<b>(75,876,282)</b>
Cash and cash equivalents at beginning of reporting period	107,590	3,009,588	1,196,292	119,787	123,186
Cash from Official Public Account for:					
- Appropriations	72,143,508	71,602,429	74,986,598	78,188,823	81,546,419
<b>Total cash from Official Public Account</b>	<b>72,143,508</b>	<b>71,602,429</b>	<b>74,986,598</b>	<b>78,188,823</b>	<b>81,546,419</b>
Cash to Official Public Account for:					
- Appropriations	(8,118,071)	(5,174,622)	(5,325,705)	(5,421,288)	(5,666,559)
<b>Total cash to Official Public Account</b>	<b>(8,118,071)</b>	<b>(5,174,622)</b>	<b>(5,325,705)</b>	<b>(5,421,288)</b>	<b>(5,666,559)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>3,009,588</b>	<b>1,196,292</b>	<b>119,787</b>	<b>123,186</b>	<b>126,764</b>

Prepared on Australian Accounting Standards basis.



**Table 3.11: Schedule of administered capital budget statement (for the period ended 30 June)**

The department has no administered capital budget therefore Table 3.11 is not presented.

**Table 3.12: Statement of administered asset movements (2025-26 Budget year)**

The department has no administered asset movements therefore Table 3.12 is not presented.



# **Tertiary Education Quality and Standards Agency**

## **Entity Additional Estimate Statements**



# Tertiary Education Quality and Standards Agency

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# Tertiary Education Quality and Standards Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Tertiary Education Quality and Standards Agency (TEQSA) is Australia's independent national quality assurance and regulatory agency for higher education. Established under the *Tertiary Education Quality and Standards Agency Act 2011* (the Act), TEQSA's purpose is to safeguard the interests of students and uphold the reputation of Australia's higher education sector. There have been no changes to the functions of TEQSA since the 2025-26 Budget. A detailed outline of TEQSA's Strategic Direction and program structures is provided in the 2025-26 Education Portfolio Budget Statements.

During 2025-26, TEQSA reclassified \$0.7 million from Departmental Capital Budget (DCB) to departmental appropriation through *Appropriation Bill (No. 3) 2025-26*. This adjustment increased TEQSA's departmental appropriation to \$22.6 million, and reduced its DCB from \$0.9 million to \$0.2 million.

## 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for TEQSA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

**Table 1.1: TEQSA resource statement – Additional Estimates for 2025-26 as at February 2026**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	11,452	13,145	3,898	17,043
Departmental appropriation (b)	24,722	21,887	700	22,587
s74 External Revenue (c)	1,157	655	-	655
Departmental capital budget (d)	883	891	(700)	191
<i>Total departmental annual appropriations</i>	<i>38,214</i>	<i>36,578</i>	<i>3,898</i>	<i>40,476</i>
<b>Total departmental resourcing</b>	<b>38,214</b>	<b>36,578</b>	<b>3,898</b>	<b>40,476</b>
<i>Total administered special appropriations</i>	<i>-</i>	<i>200</i>	<i>-</i>	<i>200</i>
<b>Total administered resourcing</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>Total resourcing for TEQSA</b>	<b>38,214</b>	<b>36,778</b>	<b>3,898</b>	<b>40,676</b>

  

	<i>Actual 2024-25</i>	<i>2025-26</i>
<b>Average staffing level (number)</b>	<b>109</b>	<b>109</b>

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

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

(a) *Appropriation Act (No. 1) 2025-26* and *Appropriation Bill (No.3) 2025-26*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-2025 annual report and encompasses *Appropriation Act (No.1) 2024-25* and *Appropriation Act (No.3) 2024-2025*.

(b) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025-2026 and Appropriation Bills (No. 2) 2025-2026.

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

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



### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025-26 Budget.

**Table 1.2: Entity 2025-26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)(b)	1.1				
Administered payments		-	-	-	-
Departmental payments		(383)	(698)	(674)	(569)
<b>Total</b>		<b>(383)</b>	<b>(698)</b>	<b>(674)</b>	<b>(569)</b>
<b>Total payment measures</b>					
Administered		-	-	-	-
Departmental		(383)	(698)	(674)	(569)
<b>Total</b>		<b>(383)</b>	<b>(698)</b>	<b>(674)</b>	<b>(569)</b>

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) Measure relates to an election commitment / savings identified in the 2025 Explanatory Memorandum to the Appropriation Bill (No. 1) 2025-2026 and Appropriation Bill (No. 2) 2025-2026.

(b) This is a Cross Portfolio measure. The full measure and description and package details appear in 2025-26 MYEFO under the Cross Portfolio section.

## 1.4 Additional estimates, resourcing and variations to outcome

The following tables detail the changes to the resourcing for entity the Tertiary Education Quality and Standards Agency at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025-26 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since the 2025-26 Budget**

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(383)	(698)	(674)	(569)
<b>Movement of Funds</b>					
(net increase)	1.1	700	-	-	-
<b>Changes in Parameters</b>					
(net increase)	1.1	-	-	47	23
(net decrease)	1.1	-	(23)	-	-
<b>Capital appropriations</b>					
<b>Other Variations</b>					
(net increase)					
(net decrease)		(700)	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>(383)</b>	<b>(721)</b>	<b>(627)</b>	<b>(546)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>(383)</b>	<b>(721)</b>	<b>(627)</b>	<b>(546)</b>

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

## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the TEQSA through Appropriation Bills Nos. 3 and 4.

**Table 1.4: Appropriation Bill (No. 3) 2025-26**

	2024-25 <i>Available</i> \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1:</b> Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance	25,605	22,078	22,778	700	-
<b>Total departmental</b>	<b>25,605</b>	<b>22,078</b>	<b>22,778</b>	<b>700</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>25,605</b>	<b>22,078</b>	<b>22,778</b>	<b>700</b>	<b>-</b>

## **Section 2: Revisions to outcomes and planned performance**

### **2.0 Changes to outcome and program structures**

There have been no changes to outcome and program structures since the 2025-26 Education Portfolio Budget Statements.

## 2.1 Budgeted expenses and performance for Outcome 1

### Linked programs

There have been no changes to linked programs for Outcome 1 since the 2025-26 Portfolio Budget Statements.

### 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: 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.**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: Regulatory and Quality Assurance</b>					
Departmental expenses					
Departmental appropriation	19,538	22,871	21,296	21,532	21,073
s74 External Revenue (a)	693	655	650	650	650
Expenses not requiring appropriation in the Budget year (b)	1,427	1,493	1,642	1,495	1,413
<b>Departmental total</b>	<b>21,658</b>	<b>25,019</b>	<b>23,588</b>	<b>23,677</b>	<b>23,136</b>
<b>Total expenses for program 1.1</b>	<b>21,658</b>	<b>25,019</b>	<b>23,588</b>	<b>23,677</b>	<b>23,136</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	19,538	22,871	21,296	21,532	21,073
s74 External Revenue (a)	693	655	650	650	650
Expenses not requiring appropriation in the Budget year (b)	1,427	1,493	1,642	1,495	1,413
<b>Departmental total</b>	<b>21,658</b>	<b>25,019</b>	<b>23,588</b>	<b>23,677</b>	<b>23,136</b>
<b>Total expenses for Outcome 1</b>	<b>21,658</b>	<b>25,019</b>	<b>23,588</b>	<b>23,677</b>	<b>23,136</b>

	2024-25	2025-26
<b>Average staffing level (number)</b>	109	109

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

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

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

**Table 2.1.3: Performance measure for Outcome 1**

There have been no changes to performance criteria for Outcome 1 since the 2025-26 Budget. Refer to the 2025-26 Education Portfolio Budget Statements for current performance measure.

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

### 3.1 Special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes.

**Table 3.1: Estimates of special account flows and balances**

TESQA has no special accounts, therefore Table 3.1 is not present.

## **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 agency's revised budget and forward estimates have been prepared in accordance with Australian Accounting Standards, including AASB 16: Leases.



**3.2.2 Budgeted financial statements****Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	14,901	15,060	15,369	15,765	16,127
Suppliers	5,268	8,423	6,552	6,412	5,612
Depreciation and amortisation	1,345	1,443	1,592	1,445	1,363
Finance costs	111	93	75	55	34
Write-down and impairment of assets	33	-	-	-	-
<b>Total expenses</b>	<b>21,658</b>	<b>25,019</b>	<b>23,588</b>	<b>23,677</b>	<b>23,136</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	693	650	650	650	650
Other	49	50	50	50	50
<b>Total own-source revenue</b>	<b>742</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Gains</b>					
Sale of assets	-	5	-	-	-
<b>Total gains</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>742</b>	<b>705</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Net (cost of)/contribution by services</b>	<b>(20,916)</b>	<b>(24,314)</b>	<b>(22,888)</b>	<b>(22,977)</b>	<b>(22,436)</b>
Revenue from Government	24,722	22,587	22,064	22,353	21,951
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>3,806</b>	<b>(1,727)</b>	<b>(824)</b>	<b>(624)</b>	<b>(485)</b>
Changes in asset revaluation surplus	240	-	-	-	-
<b>Total other comprehensive income</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>4,046</b>	<b>(1,727)</b>	<b>(824)</b>	<b>(624)</b>	<b>(485)</b>

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of Comprehensive Income</b>	<b>4,046</b>	<b>(1,727)</b>	<b>(824)</b>	<b>(624)</b>	<b>(485)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	792	889	1,038	891	809
plus: depreciation/amortisation expenses for ROU assets (b)	553	554	554	554	554
less: lease principal repayments (b)	666	716	768	821	878
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>4,725</b>	<b>(1,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No.3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DC, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	558	558	558	558	558
Trade and other receivables	16,262	15,262	15,262	15,262	15,262
<b>Total financial assets</b>	<b>16,820</b>	<b>15,820</b>	<b>15,820</b>	<b>15,820</b>	<b>15,820</b>
<b>Non-financial assets</b>					
Buildings	4,713	3,879	3,057	2,266	1,356
Plant and Equipment	439	292	347	421	620
Intangibles - computer software	1,056	785	866	1,057	1,335
Other non-financial assets	464	464	464	464	464
<b>Total non-financial assets</b>	<b>6,672</b>	<b>5,420</b>	<b>4,734</b>	<b>4,208</b>	<b>3,775</b>
<b>Total assets</b>	<b>23,492</b>	<b>21,240</b>	<b>20,554</b>	<b>20,028</b>	<b>19,595</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	594	594	594	594	594
Other payables	418	418	418	418	418
<b>Total payables</b>	<b>1,012</b>	<b>1,012</b>	<b>1,012</b>	<b>1,012</b>	<b>1,012</b>
<b>Interest bearing liabilities</b>					
Leases	4,131	3,415	2,647	1,826	948
<b>Total interest bearing liabilities</b>	<b>4,131</b>	<b>3,415</b>	<b>2,647</b>	<b>1,826</b>	<b>948</b>
<b>Provisions</b>					
Employee provisions	2,420	2,420	2,420	2,420	2,420
<b>Total provisions</b>	<b>2,420</b>	<b>2,420</b>	<b>2,420</b>	<b>2,420</b>	<b>2,420</b>
<b>Total liabilities</b>	<b>7,563</b>	<b>6,847</b>	<b>6,079</b>	<b>5,258</b>	<b>4,380</b>
<b>Net assets</b>	<b>15,929</b>	<b>14,393</b>	<b>14,475</b>	<b>14,770</b>	<b>15,215</b>

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	18,214	18,405	19,311	20,230	21,160
Reserves	257	257	257	257	257
Retained surplus / (accumulated deficit)	(2,542)	(4,269)	(5,093)	(5,717)	(6,202)
<b>Total parent entity interest</b>	<b>15,929</b>	<b>14,393</b>	<b>14,475</b>	<b>14,770</b>	<b>15,215</b>
<b>Total Equity</b>	<b>15,929</b>	<b>14,393</b>	<b>14,475</b>	<b>14,770</b>	<b>15,215</b>

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 (Budget year 2025-26)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(2,542)	257	18,214	15,929
<b>Adjusted opening balance</b>	<b>(2,542)</b>	<b>257</b>	<b>18,214</b>	<b>15,929</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,727)	-	-	(1,727)
<b>Total comprehensive income</b>	<b>(1,727)</b>	<b>-</b>	<b>-</b>	<b>(1,727)</b>
Attributable to the Australian Government	(1,727)	-	-	(1,727)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	191	191
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>191</b>	<b>191</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(4,269)</b>	<b>257</b>	<b>18,405</b>	<b>14,393</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(4,269)</b>	<b>257</b>	<b>18,405</b>	<b>14,393</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	21,051	23,587	22,064	22,353	21,951
Sale of goods and rendering of services	659	650	650	650	650
Net GST received	533	713	730	702	649
Other	34	-	-	-	-
<b>Total cash received</b>	<b>22,277</b>	<b>24,950</b>	<b>23,444</b>	<b>23,705</b>	<b>23,250</b>
<b>Cash used</b>					
Employees	14,653	15,060	15,369	15,765	16,127
Suppliers	5,359	8,373	6,502	6,362	5,562
Net GST paid	428	713	730	702	649
Interest payments on lease liability	111	93	75	55	34
s74 External Revenue transferred to the OPA	1,157	-	-	-	-
<b>Total cash used</b>	<b>21,708</b>	<b>24,239</b>	<b>22,676</b>	<b>22,884</b>	<b>22,372</b>
<b>Net cash from / (used by) operating activities</b>	<b>569</b>	<b>711</b>	<b>768</b>	<b>821</b>	<b>878</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	5	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	23	191	906	919	930
<b>Total cash used</b>	<b>23</b>	<b>191</b>	<b>906</b>	<b>919</b>	<b>930</b>
<b>Net cash from / (used by) investing activities</b>	<b>(23)</b>	<b>(186)</b>	<b>(906)</b>	<b>(919)</b>	<b>(930)</b>

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	23	191	906	919	930
<b>Total cash received</b>	<b>23</b>	<b>191</b>	<b>906</b>	<b>919</b>	<b>930</b>
Principal payments on lease liability	666	716	768	821	878
<b>Total cash used</b>	<b>666</b>	<b>716</b>	<b>768</b>	<b>821</b>	<b>878</b>
<b>Net cash from/(used by) financing activities</b>	<b>(643)</b>	<b>(525)</b>	<b>138</b>	<b>98</b>	<b>52</b>
<b>Net increase/(decrease) in cash held</b>	<b>(97)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	655	558	558	558	558
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>558</b>	<b>558</b>	<b>558</b>	<b>558</b>	<b>558</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	883	191	906	919	930
<b>Total new capital appropriations</b>	<b>883</b>	<b>191</b>	<b>906</b>	<b>919</b>	<b>930</b>
<i>Provided for:</i>					
Purchase of non-financial assets	883	191	906	919	930
<b>Total Items</b>	<b>883</b>	<b>191</b>	<b>906</b>	<b>919</b>	<b>930</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	883	191	906	919	930
Funded by capital appropriation - DCB (b)					
<b>TOTAL</b>	<b>883</b>	<b>191</b>	<b>906</b>	<b>919</b>	<b>930</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	883	191	906	919	930
<b>Total cash used to acquire assets</b>	<b>883</b>	<b>191</b>	<b>906</b>	<b>919</b>	<b>930</b>

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).



**Table 3.7: Statement of departmental asset movements (Budget year 2025-26)**

	Buildings	Plant and equipment	Intangibles - computer software	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>				
Gross book value	1,830	439	6,150	8,419
Gross book value - ROU assets	4,453	-	-	4,453
Accumulated depreciation/ amortisation and impairment	-	-	(5,094)	(5,094)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,570)	-	-	(1,570)
<b>Opening net book balance</b>	<b>4,713</b>	<b>439</b>	<b>1,056</b>	<b>6,208</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	76	68	47	191
<b>Total additions</b>	<b>76</b>	<b>68</b>	<b>47</b>	<b>191</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(356)	(215)	(318)	(889)
Depreciation/amortisation on ROU assets	(554)	-	-	(554)
<b>Total other movements</b>	<b>(910)</b>	<b>(215)</b>	<b>(318)</b>	<b>(1,443)</b>
<b>As at 30 June 2026</b>				
Gross book value	1,906	507	6,197	8,610
Gross book value - ROU assets	4,453	-	-	4,453
Accumulated depreciation/ amortisation and impairment	(356)	(215)	(5,412)	(5,983)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,124)	-	-	(2,124)
<b>Closing net book balance</b>	<b>3,879</b>	<b>292</b>	<b>785</b>	<b>4,956</b>

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Total expenses administered on behalf of Government	-	-	-	-	-
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Own-source revenue					
Non-taxation revenue					
Fees and fines	16,495	18,846	18,846	18,846	18,846
<b>Total non-taxation revenue</b>	<b>16,495</b>	<b>18,846</b>	<b>18,846</b>	<b>18,846</b>	<b>18,846</b>
Total own-source revenue administered on behalf of Government	16,495	18,846	18,846	18,846	18,846
Total own-source income administered on behalf of Government	16,495	18,846	18,846	18,846	18,846
Net cost of/(contribution by) services	(16,495)	(18,846)	(18,846)	(18,846)	(18,846)
Surplus/(deficit) before income tax	16,495	18,846	18,846	18,846	18,846
Surplus/(deficit) after income tax	16,495	18,846	18,846	18,846	18,846
<b>OTHER COMPREHENSIVE INCOME</b>					
Total comprehensive income (loss) attributable to the Australian Government	16,495	18,846	18,846	18,846	18,846

Prepared on Australian Accounting Standards basis.

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

	2024-25 <i>Actual</i> \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	68	68	68	68	68
<b>Total financial assets</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>
<b>Total assets administered on behalf of Government</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>
<b>Net assets/(liabilities)</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>68</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Fees	16,715	18,846	18,846	18,846	18,846
<b>Total cash received</b>	<b>16,715</b>	<b>18,846</b>	<b>18,846</b>	<b>18,846</b>	<b>18,846</b>
<b>Cash used</b>					
Refunds to higher education providers	131	-	-	-	-
<b>Total cash used</b>	<b>131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from / (used by) operating activities</b>	<b>16,584</b>	<b>18,846</b>	<b>18,846</b>	<b>18,846</b>	<b>18,846</b>
<b>Net increase/(decrease) in cash held</b>	<b>16,584</b>	<b>18,846</b>	<b>18,846</b>	<b>18,846</b>	<b>18,846</b>
Cash from Official Public Account for:					
- Appropriations	131	200	200	200	200
<b>Total cash from Official Public Account</b>	<b>131</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
Cash to Official Public Account for:					
- Appropriations	(16,715)	(19,046)	(19,046)	(19,046)	(19,046)
<b>Total cash to Official Public Account</b>	<b>(16,715)</b>	<b>(19,046)</b>	<b>(19,046)</b>	<b>(19,046)</b>	<b>(19,046)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Schedule of administered capital budget (for the period ended 30 June)**

TEQSA has no budgeted administered capital budget, therefore Table 3.11 is not presented.

**Table 3.12: Statement of administered asset movements (2025-26 Budget year)**

TEQSA has no budgeted administered asset movements, therefore Table 3.12 is not presented.



# Portfolio Glossary and Acronyms

Term	Meaning
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.

<b>Term</b>	<b>Meaning</b>
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 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, 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.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.
<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.
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.

Term	Meaning
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 <i>PGPA Act 2013</i> ) or through an Act of Parliament (referred to in s80 of the <i>PGPA Act 2013</i> ).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation.



## Portfolio Acronyms

Term	Definition
ABS	Australian Bureau of Statistics
AC	Companion of the Order of Australia
ACARA	Australian Curriculum, Assessment and Reporting Authority
ACCC	Australian Competition and Consumer Commission
ACCS	Additional Child Care Subsidy
ACSF	Australian Core Skills Framework
AITSL	Australian Institute for Teaching and School Leadership
AM	Member of the Order of Australia
AMSI	Australian Mathematical Sciences Institute
ANU	Australian National University
ASAC	Australian Schools Anti-Bullying Collective
ASQA	Australian Standards Quality Agency
ARC	Australian Research Council
ATEC	Australian Tertiary Education Commission
BFSA	Better and Fairer Schools Agreement
CCCF	Community Child Care Fund
CCS	Child Care Subsidy
COPE	Commonwealth own-purpose expense
CRA	Commonwealth Rent Assistance
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DLSF	Digital Literacy Skills Framework
ELLA	Early Learning Languages Australia
ELLIC	English Language Learning for Indigenous Children
EMM	Education Ministers Meeting
ERA	Excellence in Research for Australia
ERA	Excellence in Research for Australia
ESOS Act	<i>Education Services for Overseas Students Act 2000</i>
FY	Financial Year
GGSA	Good to Great Schools Australia
GST	Goods and Services Tax
HELP	Higher Education Loan Program
HESF	Higher Education Standards Framework
Low SES	Low socio-economic status
MYEFO	Mid-Year Economic and Fiscal Outlook
NAP	National Assessment Program
NAPLAN	National Assessment Program—Literacy and Numeracy
NATSIEC	National Aboriginal and Torres Strait Islander Education Corporation

<b>Term</b>	<b>Definition</b>
NCGP	National Competitive Grants Program
NDIS	National Disability Insurance Scheme
NIAA	National Indigenous Australians Agency
NSC	National Skills Commission
NUHEP	Non-University Higher Education Provider
ONAP	Online National Assessment Platform
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PC	Productivity Commission
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
QILT	Quality Indicators for Learning and Teaching
ROU	Right of use
SEE	Skills for Education and Employment
SNAICC	Secretariat of National Aboriginal and Islander Child Care
SOETM	Services for Other Entities and Trust Moneys
SSAF	Student Services Amenities Fee
SRS	Schooling Resource Standard
STEM	Science, technology, engineering and mathematics
TEQSA	Tertiary Education Quality and Standards Agency
TFH	Together for Humanity
TRA	Trades Recognition Australia
USI	Unique Student Identifier
VET	Vocational Education and Training