

**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

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nfp	not for publication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.

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

Section 3: Special account flows and budgeted financial statements This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Portfolio glossary

Explains key terms relevant to the Portfolio.

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Portfolio overview

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 University¹.

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*.

¹ 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

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

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 2026–27 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

	Actual available appropriation 2024-25 \$'000	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2025-26 \$'000
		2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
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
Total departmental resourcing	670,633	609,794	71,985	681,779
Administered				
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	4,315,940	1,439,450	214,918	1,654,368
Total administered special appropriations	67,816,685	69,432,242	525,239	69,957,481
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
Total special accounts receipts	3,011,882	3,007,366	158,374	3,165,740

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

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

Third party payments from and on behalf of other entities

	Actual available appropriation 2024-25 \$'000	Estimate as at Budget 2025-26 \$'000	Proposed Additional Estimates 2025-26 \$'000	Total estimate at Additional Estimates 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
Receipt measures					
A Fairer More Efficient Social Security System (a)	1.2				
Administered receipt		(1,021)	(7,703)	(10,089)	(11,344)
Departmental receipt		-	-	-	-
Total		(1,021)	(7,703)	(10,089)	(11,344)
Delivering Election Commitments in the Health, Disability and Ageing Portfolio (b)	2.4				
Administered receipt		(1)	(2)	(4)	(7)
Departmental receipt		-	-	-	-
Total		(1)	(2)	(4)	(7)
Total receipt measures					
Administered		(1,022)	(7,705)	(10,093)	(11,351)
Departmental		-	-	-	-
Total		(1,022)	(7,705)	(10,093)	(11,351)
Payment measures					
Early Childhood Education and Care Worker Retention Payment – additional support	1.1				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
Total		-	-	-	-
Funding for Sikh Grammar School – early education and care service	1.1				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
Total		-	-	-	-
Inclusion Support Program - supplementary funding	1.1				
Administered payment		-	59,200	-	-
Departmental payment		-	-	-	-
Total		-	59,200	-	-
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
Total		57,180	47,086	42,553	38,523
Windsor Community Children's Centre (c)	1.1				
Administered payment		4,300	-	-	-
Departmental payment		-	-	-	-
Total		4,300	-	-	-

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

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		-	-	-	-
Total		4,600	5,400	(5,000)	(5,000)
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	-	-
Total		7,254	15,745	6,000	6,000
Developing a Framework of Remuneration Classification Ranges for University Vice-Chancellor Remuneration	2				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
Total		-	-	-	-
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)
Total		(5,432)	(11,969)	(11,488)	(10,844)
Total payment measures					
Administered		36,548	57,155	(2,266)	6,601
Departmental		19,950	11,658	8,235	9,126
Total		56,498	68,813	5,969	15,727

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
Outcome 1 Administered					
Annual appropriations					
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)
Movement of Funds					
(net increase)	1.1, 1.5	18,893	9,028	220	220
Changes in Parameters					
(net increase)	1.1, 1.4,	-	423	622	260
(net decrease)	1.5	-	(21)	-	(64)
Other Variations					
(net increase)	1.1, 1.4	149,748	125	129	132
(net decrease)		(1,419)	-	(2)	-
Special appropriations (including Special Accounts)					
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)
Changes in Parameters					
(net increase)	1.2, 1.3,	48,035	68,754	55,256	39,097
(net decrease)	1.4	-	(55,218)	(19,468)	(17,122)
Other Variations					
(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)
Net impact on appropriations for Outcome 1 (administered)		730,615	1,227,796	1,240,874	1,539,929

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
Outcome 1					
Departmental					
Annual appropriations					
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
Changes in Parameters					
(net increase)	1	-	-	429	208
(net decrease)		-	(227)	-	-
Net impact on appropriations for Outcome 1 (departmental)		19,518	13,439	12,977	13,405
Total net impact on appropriations for Outcome 1		750,133	1,241,235	1,253,851	1,553,334
Outcome 2					
Administered					
Annual appropriations					
Government Response to the Antisemitic Bondi Terrorist Attack	2.3	750	750	-	-
Movement of Funds					
(net increase)	2.7	-	1,121	-	-
Changes in Parameters					
(net increase)	2.3, 2.6,	-	-	44	38
(net decrease)	2.7	-	(22)	-	-
Special appropriations (including Special Accounts)					
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)	-
Changes in Parameters	2.1, 2.3, 2.4,				
(net decrease)	2.5, 2.6	-	(47,197)	(55,449)	(18,325)
Other Variations	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)
Net impact on appropriations for Outcome 2 (administered)		12,942	200,682	194,398	241,006
Outcome 2					
Departmental					
Annual appropriations					
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	-	-
Changes in Parameters					
(net increase)	2	-	-	312	156
(net decrease)	2	-	(155)	-	-
Net impact on appropriations for Outcome 2 (departmental)		432	(2,163)	(4,001)	(3,915)
Total net impact on appropriations for Outcome 2		13,374	198,519	190,397	237,091

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
Administered items					
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	-
Total administered	4,182,368	1,303,905	1,518,643	214,738	-
Departmental programs^{(b)(c)}					
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	-
Total departmental	410,333	410,414	435,796	25,382	-
Total administered and departmental	4,592,701	1,714,319	1,954,439	240,120	-

(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
Payments to states, ACT, NT and local government ^(a)					
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	-
Total payments to states, ACT, NT and local government	133,572	135,545	135,725	180	-
Non-operating					
Equity injections	37,346	32,186	32,186	-	-
Total non-operating	37,346	32,186	32,186	-	-
Total other services	170,918	167,731	167,911	180	-

(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

Programs

- Program 2.1 – Families and Communities

Contribution to Outcome 1 made by linked programs

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.

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.

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.

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.

Linked programs (continued)

<p>Department of the Treasury</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.4 Commonwealth-State Financial Relations <p>Contribution to Outcome 1 made by linked program</p> <p>The linked program contributes to Outcome 1 by making National Partnership Payments to the states.</p>
<p>National Indigenous Australians Agency</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Jobs, Land and the Economy • Program 1.2 – Children and Schooling <p>Contribution to Outcome 1 made by linked programs</p> <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>
<p>Department of Health, Disability and Ageing</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.3 – First Nations Health • Program 4.1 – Disability and Carers <p>Contribution to Outcome 1 made by linked programs</p> <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)

Australian Bureau of Statistics
Programs
<ul style="list-style-type: none">• Program 1.1 – Australian Bureau of Statistics
Contribution to Outcome 1 made by linked programs
<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>
Services Australia
Programs
<ul style="list-style-type: none">• Program 1.1 – Strategy and Corporate Enabling• Program 1.2 – Customer Service Delivery• Program 1.3 – Technology and Transformation
Contribution to Outcome 1 made by linked programs
<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">• \$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.• 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.• development of an Early Education Service Delivery Price to better understand the cost of delivering services around the country and underpin future reform.• \$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.

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
Program 1.1: Support for the Child Care System					
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	-	-
Total expenses for Program 1.1	858,672	2,406,589	1,688,004	537,787	337,221
Program 1.2: Child Care Subsidy					
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
Total expenses for Program 1.2	15,188,517	16,000,726	17,200,802	18,315,451	19,294,113
Program 1.3: Government Schools National Support					
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
Total expenses for Program 1.3	11,699,296	12,433,496	12,996,419	13,559,772	14,208,638

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	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
Program 1.4: Non-Government Schools National Support					
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
Total expenses for Program 1.4	19,372,258	20,479,982	21,184,444	22,036,985	22,908,120
Program 1.5: Early Learning and Schools Support					
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	-	-	-	-
Total expenses for Program 1.5	283,538	257,253	204,081	142,247	111,184
Outcome 1 Totals by appropriation type					
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	-	-
Administered total	47,402,281	51,578,046	53,273,750	54,592,242	56,859,276
Departmental expenses					
Departmental appropriation	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
Departmental total	261,195	279,119	257,864	249,228	245,290
Total expenses for Outcome 1	47,663,476	51,857,165	53,531,614	54,841,470	57,104,566

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	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
Movement of administered funds between years (c)					
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	-	-	-
Total movement of administered Funds	(28,361)	18,893	9,028	220	220

	2024-25	2025-26
Average staffing level (number)	1,045	1,122

- (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	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 (<i>Appropriation Act No. 1 and Bill No. 3</i>)					
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	-	-
Total program expenses	858,672	2,406,589	1,688,004	537,787	337,221

(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	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:					
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
Total program expenses	15,188,517	16,000,726	17,200,802	18,315,451	19,294,113

(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	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:					
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
Total program expenses	11,699,296	12,433,496	12,996,419	13,559,772	14,208,638

Program 1.4: Non-Government Schools National 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:					
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
Total program expenses	19,372,258	20,479,982	21,184,444	22,036,985	22,908,120

Program 1.5: Early Learning and Schools 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 (<i>Appropriation Act No. 1</i> and Bill No. 3)					
<i>Early Learning Support</i>					
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
Total Early Learning Support	33,758	29,434	22,891	18,542	13,105
<i>Schools Support</i>					
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	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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	-	-	-	-
Total Schools Support	249,780	227,819	181,190	123,705	98,079
Total program expenses	283,538	257,253	204,081	142,247	111,184

(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

Attorney-General's Department

Programs

- Program 1.1 – Attorney-General's Department

Contribution to Outcome 2 made by linked programs

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.

Australian Trade and Investment Commission (Austrade)

Programs

- Program 1.1 – Support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy.

Contribution to Outcome 2 made by linked programs

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.

Department of Employment and Workplace Relations

Programs

- Program 2.1 – Building Skills and Capability

Contribution to Outcome 2 made by linked programs

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.

Linked programs (continued)

<p>Department of Defence</p> <p>Programs</p> <ul style="list-style-type: none">• Program 2.16 - Nuclear Powered Submarines <p>Contribution to Outcome 2 made by linked programs</p> <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>
<p>Department of Foreign Affairs and Trade</p> <p>Programs</p> <ul style="list-style-type: none">• Program 1.1 – Foreign Affairs and Trade Operations• Program 1.5 – New Colombo Plan – Transforming Regional Relationships <p>Contribution to Outcome 2 made by linked programs</p> <p>The linked programs contribute to Outcome 2 by promoting international education through advocacy and coordination roles at overseas missions.</p>
<p>Department of Home Affairs</p> <p>Programs</p> <ul style="list-style-type: none">• Program 2.2 – Visas <p>Contribution to Outcome 2 made by linked programs</p> <p>The linked program contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.</p>
<p>National Indigenous Australians Agency</p> <p>Programs</p> <ul style="list-style-type: none">• Program 1.1 – Jobs, Land and the Economy• Program 1.2 – Children and Schooling <p>Contribution to Outcome 2 made by linked programs</p> <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)

Department of Social Services
Programs
<ul style="list-style-type: none">• Program 1.7 – Student Payments
Contribution to Outcome 2 made by linked program
<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>
Services Australia
Programs
<ul style="list-style-type: none">• Program 1.1 – Strategy and Corporate Enabling• Program 1.2 – Customer Service Delivery• Program 1.3 – Technology and Transformation
Contribution to Outcome 2 made by linked programs
<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
Program 2.1: Core Commonwealth Funding for Teaching and Learning in Higher Education					
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
Total expenses for Program 2.1	7,690,570	8,273,827	9,204,959	9,598,762	10,048,049
Program 2.2: Higher Education Superannuation Program					
Administered expenses					
Special appropriations					
<i>Higher Education Support Act 2003</i>	396,025	177,750	166,437	154,434	142,129
Total expenses for Program 2.2	396,025	177,750	166,437	154,434	142,129
Program 2.3: Higher Education Support					
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
Total expenses for Program 2.3	1,195,389	1,257,486	743,530	723,265	743,756
Program 2.4: Higher Education Loan Program					
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
Total expenses for Program 2.4	1,736,037	14,667,793	3,400,100	2,923,807	3,093,335

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	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
Program 2.5: Investment in Higher Education Research					
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
Total expenses for Program 2.5	2,287,223	2,351,578	2,395,253	2,453,950	2,517,559
Program 2.6: Research Capacity					
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
Total expenses for Program 2.6	723,274	763,771	593,941	597,941	632,761
Program 2.7: International Education Support					
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
Total expenses for Program 2.7	23,220	15,851	10,861	8,082	8,196

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	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
Outcome 2 Totals by appropriation type					
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
Administered total	14,051,735	27,508,056	16,515,081	16,460,241	17,185,785
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
Departmental total	155,666	159,067	147,904	140,572	138,600
Total expenses for Outcome 2	14,207,401	27,667,123	16,662,985	16,600,813	17,324,385
	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
Movement of administered funds between years					
Outcome 2:					
International Education Support (f)	(1,121)	-	1,121	-	-
Total movement of administered	(1,121)		1,121		
	2024-25	2025-26			
Average staffing level (number)	588	578			

- (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	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'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
Total program expenses	7,690,570	8,273,827	9,204,959	9,598,762	10,048,049

Program 2.2: Higher Education Superannuation Program

	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
Special appropriations:					
<i>Higher Education Support Act 2003</i>					
Higher Education Superannuation Program	396,025	177,750	166,437	154,434	142,129
Total program expenses	396,025	177,750	166,437	154,434	142,129

Program 2.3: Higher 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)					
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	-	-
Total program expenses	1,195,389	1,257,486	743,530	723,265	743,756

(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	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:					
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
Total program expenses	1,736,037	14,667,793	3,400,100	2,923,807	3,093,335

Program 2.5: Investment in Higher Education Research

	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
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
Total program expenses	2,287,223	2,351,578	2,395,253	2,453,950	2,517,559

Program 2.6: Research Capacity

	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)					
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	-	-	-
Total program expenses	723,274	763,771	593,941	597,941	632,761

Program 2.7: International 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)					
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
Total program expenses	23,220	15,851	10,861	8,082	8,196

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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Early Years Quality Fund Special Account - s5(1) <i>Early Years Quality Fund Special Account Act 2013</i> (A)	1					
2025-26		42,135		-	-	42,135
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</i> (A) (a)	1					
2025-26		2,895,782	149,568	(1,965,639)		1,079,711
2024-25		-	2,895,782	-	-	2,895,782
Overseas Students Tuition Fund - s52A <i>Education Services for Overseas Students Legislation Amendment Act 2012</i> (A)	2					
2025-26		50,457	5,500	(3,454)		52,503
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					
2025-26		18,551	3,747	(2,775)	-	19,523
2024-25		14,785	3,946	(180)	-	18,551
Services for Other Entities and Trust Moneys - s78 PGPA Act (A)	1,2					
2025-26		2,663	1,057	(1,300)	-	2,420
2024-25		2,857	7,518	(7,712)	-	2,663
Total special accounts						
2025-26 Budget estimate		3,009,588	159,872	(1,973,168)	-	1,196,292
<i>Total special accounts</i>						
<i>2024-25 actual</i>		107,590	2,914,667	(12,669)	-	3,009,588

(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
EXPENSES					
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	-	-	-	-
Total expenses	416,861	438,186	405,768	389,800	383,890
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
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
Total own-source revenue	6,482	6,135	5,759	5,759	5,759
Gains					
Reversals of write-downs and impairments	311	-	-	-	-
Total gains	311	-	-	-	-
Total own-source income	6,793	6,135	5,759	5,759	5,759
Net (cost of)/contribution by services	(410,068)	(432,051)	(400,009)	(384,041)	(378,131)
Revenue from Government	396,501	412,359	381,529	366,042	358,571
Surplus/(deficit) attributable to the Australian Government	(13,567)	(19,692)	(18,480)	(17,999)	(19,560)
Total comprehensive income/(loss)	(13,567)	(19,692)	(18,480)	(17,999)	(19,560)
Total comprehensive income/(loss) attributable to the Australian Government	(13,567)	(19,692)	(18,480)	(17,999)	(19,560)

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
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(13,567)	(19,692)	(18,480)	(17,999)	(19,560)
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)
Net Cash Operating Surplus/ (Deficit)	(3,817)	(4,100)	-	-	-

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
ASSETS					
Financial assets					
Cash and cash equivalents	498	498	498	498	498
Trade and other receivables	213,162	204,712	189,782	191,408	191,369
Total financial assets	213,660	205,210	190,280	191,906	191,867
Non-financial assets					
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
Total non-financial assets	98,163	142,290	150,777	152,980	154,128
Total assets	311,823	347,500	341,057	344,886	345,995
LIABILITIES					
Payables					
Suppliers	43,292	43,292	43,292	43,292	43,292
Other payables	12,237	11,796	3,517	5,237	5,218
Total payables	55,529	55,088	46,809	48,529	48,510
Interest bearing liabilities					
Leases	1,464	1,304	563	214	128
Total interest bearing liabilities	1,464	1,304	563	214	128
Provisions					
Employee provisions	74,134	74,481	74,431	74,337	74,317
Total provisions	74,134	74,481	74,431	74,337	74,317
Total liabilities	131,127	130,873	121,803	123,080	122,955
Net assets	180,696	216,627	219,254	221,806	223,040
EQUITY*					
Parent entity interest					
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)
Total parent entity interest	180,696	216,627	219,254	221,806	223,040
Total equity	180,696	216,627	219,254	221,806	223,040

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

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
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	406,127	430,457	401,800	376,999	368,736
Cash used					
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
Total cash used	407,035	429,199	401,059	376,650	368,650
Net cash from/(used by) operating activities	(908)	1,258	741	349	86
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	55,714	59,879	27,708	20,551	20,794
Total cash used	55,714	59,879	27,708	20,551	20,794
Net cash from/(used by) investing activities	(55,714)	(59,879)	(27,708)	(20,551)	(20,794)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	55,714	59,879	27,708	20,551	20,794
Total cash received	55,714	59,879	27,708	20,551	20,794
Cash used					
Principal payments on lease liability	1,256	1,258	741	349	86
Total cash used	1,256	1,258	741	349	86
Net cash from/(used by) financing activities	54,458	58,621	26,967	20,202	20,708
Net increase/(decrease) in cash held	(2,164)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,662	498	498	498	498
Cash and cash equivalents at the end of the reporting period	498	498	498	498	498

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
NEW CAPITAL APPROPRIATIONS					
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	-	-	-
Total new capital	69,596	55,623	21,108	20,551	20,794
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	69,596	55,623	21,108	20,551	20,794
Total Items	69,596	55,623	21,108	20,551	20,794
PURCHASE OF NON-FINANCIAL ASSETS					
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
TOTAL	55,714	59,879	27,708	20,551	20,794
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	55,714	59,879	27,708	20,551	20,794
Total cash used to acquire assets	55,714	59,879	27,708	20,551	20,794

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 & equipment	Computer software and Intangible	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
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)
Opening net book balance	1,430	5	95,107	96,542
Capital asset additions				
Estimated expenditure on new or replacement assets				
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
Total additions	1,097	-	59,879	60,976
Depreciation/amortisation expense				
Depreciation/amortisation expense	-	-	(15,588)	(15,588)
Depreciation/amortisation on ROU assets	(1,262)	-	-	(1,262)
Depreciation/amortisation expense	(1,262)	-	(15,588)	(16,850)
As at 30 June 2026				
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)
Closing net book balance	1,265	5	139,399	140,669

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
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants					
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
Total expenses administered on behalf of Government	61,454,016	79,086,102	69,788,831	71,052,483	74,045,061
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	10,979	9,247	9,597	9,954	10,305
Total taxation revenue	10,979	9,247	9,597	9,954	10,305
Non-taxation revenue					
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
Total non-taxation revenue	2,154,028	1,787,616	1,915,763	2,034,185	2,199,118
Total own-source revenue administered on behalf of Government	2,165,007	1,796,863	1,925,360	2,044,139	2,209,423
Gains					
Reversal of write-downs and impairments	3,690	-	-	-	-
Total gains administered on behalf of government	3,690	-	-	-	-
Total own-sourced income administered on behalf of Government	2,168,697	1,796,863	1,925,360	2,044,139	2,209,423
Net cost of/ (contribution by) services	59,285,319	77,289,239	67,863,471	69,008,344	71,835,638
Surplus/(deficit) before income tax	(59,285,319)	(77,289,239)	(67,863,471)	(69,008,344)	(71,835,638)
Surplus/(deficit) after income tax	(59,285,319)	(77,289,239)	(67,863,471)	(69,008,344)	(71,835,638)

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
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	203,289	-	-	-	-
Total other comprehensive income	203,289	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian	(59,082,030)	(77,289,239)	(67,863,471)	(69,008,344)	(71,835,638)

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
ASSETS					
Financial assets					
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
Total financial assets	59,050,346	47,812,098	49,110,815	52,597,376	56,350,656
Non-financial assets					
Land and buildings	573	561	549	537	525
Total non-financial assets	573	561	549	537	525
Total assets administered on behalf of Government	59,050,919	47,812,659	49,111,364	52,597,913	56,351,181
LIABILITIES					
Payables					
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
Total payables	519,595	402,584	162,765	162,765	162,765
Interest bearing liabilities					
Leases	646	646	646	646	646
Total interest bearing	646	646	646	646	646
Provisions					
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
Total provisions	5,476,078	5,228,575	4,984,457	4,726,683	4,456,592
Total liabilities administered on behalf of Government	5,996,319	5,631,805	5,147,868	4,890,094	4,620,003
Net assets/(liabilities)	53,054,600	42,180,854	43,963,496	47,707,819	51,731,178

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
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	2,061,955	2,076,086	2,137,957	2,221,117	2,301,467
Cash used					
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
Total cash used	61,327,788	66,841,331	69,022,461	70,675,776	73,540,892
Net cash from/(used by) operating activities	(59,265,833)	(64,765,245)	(66,884,504)	(68,454,659)	(71,239,425)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	6,046,687	4,796,717	4,907,183	4,948,386	5,125,792
Total cash received	6,046,687	4,796,717	4,907,183	4,948,386	5,125,792
Cash used					
Advances and loans made	7,904,293	8,272,495	8,759,997	9,257,783	9,762,569
Total cash used	7,904,293	8,272,495	8,759,997	9,257,783	9,762,569
Net cash from/(used by) investing activities	(1,857,606)	(3,475,778)	(3,852,814)	(4,309,397)	(4,636,777)

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
FINANCING ACTIVITIES					
Cash used					
Other	-	80	80	80	80
Total cash used	-	80	80	80	80
Net cash from/(used by) financing activities					
Net increase/ (decrease) in cash held		(80)	(80)	(80)	(80)
	(61,123,439)	(68,241,103)	(70,737,398)	(72,764,136)	(75,876,282)
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
Total cash from Official Public Account	72,143,508	71,602,429	74,986,598	78,188,823	81,546,419
Cash to Official Public Account for:					
- Appropriations	(8,118,071)	(5,174,622)	(5,325,705)	(5,421,288)	(5,666,559)
Total cash to Official Public Account	(8,118,071)	(5,174,622)	(5,325,705)	(5,421,288)	(5,666,559)
Cash and cash equivalents at end of reporting period	3,009,588	1,196,292	119,787	123,186	126,764

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

	Actual available appropriation	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
Departmental				
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>
Total departmental resourcing	38,214	36,578	3,898	40,476
<i>Total administered special appropriations</i>	<i>-</i>	<i>200</i>	<i>-</i>	<i>200</i>
Total administered resourcing	-	200	-	200
Total resourcing for TEQSA	38,214	36,778	3,898	40,676
Average staffing level (number)				
		Actual 2024-25	2025-26	
		109	109	

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
Payment measures					
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)
Total		(383)	(698)	(674)	(569)
Total payment measures					
Administered		-	-	-	-
Departmental		(383)	(698)	(674)	(569)
Total		(383)	(698)	(674)	(569)

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
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(383)	(698)	(674)	(569)
Movement of Funds					
(net increase)	1.1	700	-	-	-
Changes in Parameters					
(net increase)	1.1		-	47	23
(net decrease)	1.1	-	(23)	-	-
Capital appropriations					
Other Variations					
(net increase)					
(net decrease)		(700)	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		(383)	(721)	(627)	(546)
Total net impact on appropriations for Outcome 1		(383)	(721)	(627)	(546)

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 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
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	25,605	22,078	22,778	700	-
Total departmental	25,605	22,078	22,778	700	-
Total administered and departmental	25,605	22,078	22,778	700	-

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
Program 1.1: Regulatory and Quality Assurance					
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
Departmental total	21,658	25,019	23,588	23,677	23,136
Total expenses for program 1.1	21,658	25,019	23,588	23,677	23,136
Outcome 1 Totals by appropriation type					
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
Departmental total	21,658	25,019	23,588	23,677	23,136
Total expenses for Outcome 1	21,658	25,019	23,588	23,677	23,136

	2024-25	2025-26
Average staffing level (number)	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
EXPENSES					
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	-	-	-	-
Total expenses	21,658	25,019	23,588	23,677	23,136
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	693	650	650	650	650
Other	49	50	50	50	50
Total own-source revenue	742	700	700	700	700
Gains					
Sale of assets	-	5	-	-	-
Total gains	-	5	-	-	-
Total own-source income	742	705	700	700	700
Net (cost of)/contribution by services	(20,916)	(24,314)	(22,888)	(22,977)	(22,436)
Revenue from Government	24,722	22,587	22,064	22,353	21,951
Surplus/(deficit) attributable to the Australian Government	3,806	(1,727)	(824)	(624)	(485)
Changes in asset revaluation surplus	240	-	-	-	-
Total other comprehensive income	240	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	4,046	(1,727)	(824)	(624)	(485)

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
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	4,046	(1,727)	(824)	(624)	(485)
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
Net Cash Operating Surplus/ (Deficit)	4,725	(1,000)	-	-	-

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
ASSETS					
Financial assets					
Cash and cash equivalents	558	558	558	558	558
Trade and other receivables	16,262	15,262	15,262	15,262	15,262
Total financial assets	16,820	15,820	15,820	15,820	15,820
Non-financial assets					
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
Total non-financial assets	6,672	5,420	4,734	4,208	3,775
Total assets	23,492	21,240	20,554	20,028	19,595
LIABILITIES					
Payables					
Suppliers	594	594	594	594	594
Other payables	418	418	418	418	418
Total payables	1,012	1,012	1,012	1,012	1,012
Interest bearing liabilities					
Leases	4,131	3,415	2,647	1,826	948
Total interest bearing liabilities	4,131	3,415	2,647	1,826	948
Provisions					
Employee provisions	2,420	2,420	2,420	2,420	2,420
Total provisions	2,420	2,420	2,420	2,420	2,420
Total liabilities	7,563	6,847	6,079	5,258	4,380
Net assets	15,929	14,393	14,475	14,770	15,215

Table 3.3: Budgeted departmental balance sheet (as at 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
EQUITY*					
Parent entity interest					
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)
Total parent entity interest	15,929	14,393	14,475	14,770	15,215
Total Equity	15,929	14,393	14,475	14,770	15,215

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

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
OPERATING ACTIVITIES					
Cash received					
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	-	-	-	-
Total cash received	22,277	24,950	23,444	23,705	23,250
Cash used					
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	-	-	-	-
Total cash used	21,708	24,239	22,676	22,884	22,372
Net cash from / (used by) operating activities	569	711	768	821	878
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	5	-	-	-
Total cash received	-	5	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	23	191	906	919	930
Total cash used	23	191	906	919	930
Net cash from / (used by) investing activities	(23)	(186)	(906)	(919)	(930)

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
FINANCING ACTIVITIES					
Cash received					
Contributed equity	23	191	906	919	930
Total cash received	23	191	906	919	930
Principal payments on lease liability	666	716	768	821	878
Total cash used	666	716	768	821	878
Net cash from/(used by) financing activities	(643)	(525)	138	98	52
Net increase/(decrease) in cash held	(97)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	655	558	558	558	558
Cash and cash equivalents at the end of the reporting period	558	558	558	558	558

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
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	883	191	906	919	930
Total new capital appropriations	883	191	906	919	930
<i>Provided for:</i>					
Purchase of non-financial assets	883	191	906	919	930
Total Items	883	191	906	919	930
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	883	191	906	919	930
Funded by capital appropriation - DCB (b)					
TOTAL	883	191	906	919	930
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	883	191	906	919	930
Total cash used to acquire assets	883	191	906	919	930

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
As at 1 July 2025				
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)
Opening net book balance	4,713	439	1,056	6,208
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	76	68	47	191
Total additions	76	68	47	191
Other movements				
Depreciation/amortisation expense	(356)	(215)	(318)	(889)
Depreciation/amortisation on ROU assets	(554)	-	-	(554)
Total other movements	(910)	(215)	(318)	(1,443)
As at 30 June 2026				
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)
Closing net book balance	3,879	292	785	4,956

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
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total expenses administered on behalf of Government	-	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	16,495	18,846	18,846	18,846	18,846
<i>Total non-taxation revenue</i>	16,495	18,846	18,846	18,846	18,846
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
OTHER COMPREHENSIVE INCOME					
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 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	68	68	68	68	68
Total financial assets	68	68	68	68	68
Total assets administered on behalf of Government	68	68	68	68	68
Net assets/(liabilities)	68	68	68	68	68

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
OPERATING ACTIVITIES					
Cash received					
Fees	16,715	18,846	18,846	18,846	18,846
Total cash received	16,715	18,846	18,846	18,846	18,846
Cash used					
Refunds to higher education providers	131	-	-	-	-
Total cash used	131	-	-	-	-
Net cash from / (used by) operating activities	16,584	18,846	18,846	18,846	18,846
Net increase/(decrease) in cash held	16,584	18,846	18,846	18,846	18,846
Cash from Official Public Account for:					
- Appropriations	131	200	200	200	200
Total cash from Official Public Account	131	200	200	200	200
Cash to Official Public Account for:					
- Appropriations	(16,715)	(19,046)	(19,046)	(19,046)	(19,046)
Total cash to Official Public Account	(16,715)	(19,046)	(19,046)	(19,046)	(19,046)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

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.

Term	Meaning
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 (CRF) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothesized) 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

Term	Definition
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