

Education Directorate



ACT
Government

Australian Capital Territory

BUDGET 2016-17

**Budget
Statements
F**

STRUCTURE AND CONTENT OF THE 2016-17 BUDGET PAPERS

The 2016-17 Budget is presented in three papers and a series of agency Budget Statements.

Budget Paper 1: Budget Speech

The Treasurer's speech to the Legislative Assembly highlights the Government's Budget strategies and key features of the Budget.

Budget Paper 2: Budget in Brief

Budget Paper 2 presents a summary of the overall budgetary position together with information on the Government's expenditure priorities in key service delivery areas.

Budget Paper 3: Budget Outlook

Budget Paper 3 summarises the 2016-17 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2016-17 Budget results are provided, as well as background information on the development of the 2016-17 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of the 2016-17 expense, infrastructure and capital, and revenue initiatives. Full accrual financial statements and notes are provided for all sectors.

Budget Statements

The Budget Statements contain information on each directorate and agency, including descriptions of functions and roles and responsibilities, together with major strategic priorities.

ISSN 1327-581X

© Australian Capital Territory, Canberra June 2016

Publication No 16/0589

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Produced for the Chief Minister, Treasury and Economic Development Directorate by Publishing Services.

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EDUCATION DIRECTORATE

Purpose

The Education Directorate (the Directorate) prioritises quality education and childcare to shape every child's future and to lay the foundation for lifelong development and learning. The Directorate works in partnership with students, parents and the community to ensure that every child and young person in the ACT will benefit from high quality, accessible education to position the ACT as the *Education Capital: Leading the Nation*.

This is being achieved by delivery and implementation of a broad range of services and activities under five key domains, namely:

- Quality learning – ensuring learners have access to powerful and relevant learning experiences;
- Inspirational teaching and leadership – building the capabilities of our teachers and leaders;
- High expectations, high performance – having high expectations for all and meeting the learning needs of every student;
- Connecting with families and the community – partnering with families and engaging with the community to build meaningful relationships; and
- Business innovation and improvement – improving our business systems, and being open and accountable for our decisions.

In addition to the provision of public school education and early childhood education programs, the Directorate is responsible for the regulation of education and care services, registration of non-government schools and home education. The Training portfolio has been transferred to the Chief Minister, Treasury and Economic Development Directorate.

2016-17 Priorities

The Education Directorate's 2016 Action Plan lists specific actions to be progressed during 2016-17. These actions target the following priorities:

- **Quality learning** actions focus on curriculum, assessment and reporting; literacy, numeracy and science; and early years education and care services.
- **Inspirational teaching and leadership** prioritises quality teaching; leadership capability and workforce development.
- **High expectations, high performance** focuses effort on meeting the learning needs of every student. This action also targets Aboriginal and Torres Strait Islander students and needs based funding.
- **Connecting with families and the community** aims to engage with the community and industry; reduce red tape and ensure compliance through regulatory services.
- **Business innovation and improvement** has a focus on school performance; data for improvement; and learning environments.

Estimated Employment Level

Table 1: Estimated Employment Level

	2014-15 Actual Outcome	2015-16 Budget	2015-16 Estimated Outcome	2016-17 Budget
Staffing (FTE)	5,025	5,113 ¹	5,123 ²	5,151 ³

Note(s):

1. The increase in the 2015-16 Budget from the 2014-15 Actual Outcome is primarily due to increased enrolments in 2015 combined with the opening of the Charles Weston School in 2016.
2. The increase in the 2015-16 Estimated Outcome from the 2015-16 Budget mainly relates to increased enrolments in 2016 partially offset by the transfer of staff associated with Vocational Education and Training (VET) functions to the Chief Minister Treasury and Economic Development Directorate (CMTEDD). VET functions were transferred to CMTEDD from 22 January 2016 following changes to Administrative Arrangements.
3. The increase in the 2016-17 Budget from the 2015-16 Estimated Outcome primarily relates to increased enrolments in 2016 and new initiatives, partially offset by the transfer of staff associated with VET functions to CMTEDD.

Strategic Objectives and Indicators

Strategic Objective 1

Quality Learning

The Government has the objective of ensuring students succeed through quality learning that engages them and supports the development of capabilities for life. The Strategic Indicators for this objective are drawn from the National Assessment Program – Literacy and Numeracy (NAPLAN).

Strategic Indicator 1.1: Mean NAPLAN achievement score for reading of all year 5 public school students.

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
512	515	518	516	517	517

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 1.2: Mean NAPLAN achievement score for numeracy of all year 5 public school students.

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
499	495	494	503	500	503

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 1.3: Mean NAPLAN achievement score for reading of all year 9 public school students

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
586	592	588	598	593	598

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 1.4: Mean NAPLAN achievement score for numeracy of all year 9 public school students

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
587	587	585	595	595	595

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 1.5: Mean NAPLAN achievement score for reading of Aboriginal and Torres Strait Islander year 5 public school students

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
445	476	453	451	448	451

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 1.6: Mean NAPLAN achievement for numeracy score of Aboriginal and Torres Strait Islander year 5 public school students

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
437	451	439	444	442	444

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 1.7: Mean NAPLAN achievement score for reading of Aboriginal and Torres Strait Islander year 9 public school students

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
531	542	546	556	550	556

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 1.8: Mean NAPLAN achievement score for numeracy of Aboriginal and Torres Strait Islander year 9 public school students

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
542	524	538	552	544	552

Source: ACT Education Directorate, unpublished data.

Strategic Objective 2

Inspirational Teaching and Leadership

The Government has the objective of employing high performing teachers and leaders who ensure success for every learner in public schools.

Strategic Indicator 2.1: Overall student satisfaction with the education at their public school

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
80.8%	75.4%	76.4%	82.5%	78.0%	82.5%

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 2.2: Overall satisfaction of parents and carers with the education provided at their public school

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
86.0%	83.1%	85.0%	88.0%	86.8%	88.0%

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 2.3: Staff Retention Rate

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
93.9%	94.7%	94.5%	92.0%	96.2%	92.0%

Source: ACT Education Directorate, unpublished data.

Strategic Objective 3

High Expectations, High Performance

The Government's objective is to develop an educated and skilled workforce to support a high performing ACT economy.

Strategic Indicator 3.1: Percentage of year 12 public school students who received a Year 12 Certificate

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
88.3%	88.7%	88.4%	89.0%	87.6%	89.0%

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 3.2: Percentage of year 12 Aboriginal and Torres Strait Islander public school students who received a Year 12 Certificate

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
86.2%	70.9%	59.0%	80.0%	69.6%	80.0%

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 3.3: Percentage of public school year 12 graduates employed or studying six months after completing year 12

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
93.5%	91.7%	89.2%	92.8%	89.7%	92.8%

Source: ACT Education Directorate, unpublished data.

Strategic Indicator 3.4: Percentage of apprentices satisfied with their training under Australian Apprenticeships

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
76.7%	79.8%	82.1%	80.0%	83.5%	n/a ¹

Source: National Centre for Vocational Education Research, 2015 Student Outcomes Survey.

Strategic Indicator 3.5: Proportion of graduates with improved employment status after training

2012 Actual	2013 Actual	2014 Actual	2015 Target	2015 Actual	2016 Target
65.4%	65.0%	68.5%	66.0%	63.5%	n/a ¹

Source: National Centre for Vocational Education Research, 2015 Student Outcomes Survey.

Note:

1. This target is not included in the 2016-17 Directorate budget as responsibility for VET functions passed to CMTEDD from 22 January 2016.

Output Classes

At the February 2016 census, there were 44,831 students enrolled in 87 public schools operated by the ACT Government. Of that figure, 28,086 students were enrolled in primary school (62.6%), 10,258 were enrolled in high school (22.9%), and 6,487 were enrolled in college (14.5%).

Output Class 1: Public School Education

Table 2: Output Class 1: Public School Education

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000
Total Cost ¹	721,061	736,557
Controlled Recurrent Payments	615,377	633,839

Note:

1. Total cost includes depreciation and amortisation of \$61.118 million in 2015-16 and \$59.721 million in 2016-17.

Output 1.1: Public Primary School Education

Public preschool and primary school education spans the years from preschool to year 6. Learning opportunities in the preschool and primary years are designed to allow each student to experience success and achieve high quality learning outcomes.

Each school maximises opportunities for students to develop knowledge, understanding, skills and values through delivery of curriculum, assessment and reporting using the ACT curriculum framework, the Australian Curriculum and the Early Years Learning Framework. Schools partner with parents, carers and the community to enhance student outcomes.

The Directorate is responsible for the regulation of education and care services. Assessment and monitoring of education and care services contributes to ensuring quality education and care is provided to children accessing these services. Education and care services include ACT public preschools, independent preschools, family day care, long day care and school age care programs.

Table 3: Output 1.1: Public Primary School Education

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000
Total Cost	351,004	359,248
Controlled Recurrent Payments	295,142	304,934

Output 1.2: Public High School Education

Public high school education covers years 7 to 10. Each school organises its curriculum to maximise opportunities for students to develop the knowledge, understanding, skills and values articulated in the ACT curriculum framework and progressively the Australian Curriculum.

ACT public high schools offer a comprehensive education across all key learning areas. The focus is on providing challenging and engaging learning, building relationships based on mutual trust and respect, and connecting students to the outside world. School programs develop students' critical thinking, and problem solving, interpersonal and teamwork skills to empower students to contribute positively to their community. Schools partner with parents, carers and the community to enhance student outcomes.

Table 4: Output 1.2: Public High School Education

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000
Total Cost	177,808	180,155
Controlled Recurrent Payments	153,536	156,828

Output 1.3: Public Secondary College Education

Public secondary college education covers years 11 and 12. ACT public secondary colleges offer courses catering for a broad range of student needs and interests. Courses are accredited by the ACT Board of Senior Secondary Studies (BSSS) to ensure they are educationally sound, lead to tertiary entrance qualifications and have sufficient rigour to meet the requirements of tertiary institutions throughout Australia. ACT public secondary colleges also offer vocational education and training programs designed around training packages endorsed by specific industry areas.

In ACT public colleges, students are able to receive dual accreditation towards an Australian Qualifications Framework qualification and the ACT Year 12 Certificate. Courses include:

- A courses – courses accredited as educationally sound and appropriate for students in years 11 and 12;
- T courses – accredited courses leading to higher education;
- M courses – accredited courses providing appropriate educational experiences for students who satisfy specific disability criteria;
- R courses – acknowledging community service and extra-curricular activity;
- H courses – accredited by an Australian university as contributing towards an undergraduate degree and recognised by the BSSS; and
- Vocational programs – culminating in a vocational certificate or statement of attainment.

Table 5: Output 1.3: Public Secondary College Education

	2015-16	2016-17
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	118,127	119,469
Controlled Recurrent Payments	100,510	102,149

Output 1.4: Disability Education in Public Schools

A range of programs are available in ACT public schools for students with a disability. These include access to specialist schools, specific classes or units in mainstream schools, and participation in mainstream classes with the support to access the educational programs offered by the school. All students accessing a disability program have an Individual Learning Plan (ILP). The ILP is developed in partnership between the school, family, student (where appropriate) and other professionals.

The Student Centred Appraisal of Need process identifies the level of additional resourcing required by the student in the particular school setting. Parents and schools work together in developing and reviewing each student's ILP, which identifies educational goals. Student progress against the ILP is reviewed annually or more frequently as required.

The Directorate provides personal care support and special needs transport for students with disability in ACT public schools, as an in-kind contribution to the National Disability Insurance Scheme.

Table 6: Output 1.4: Disability Education in Public Schools

	2015-16	2016-17
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	74,122	77,685
Controlled Recurrent Payments	66,189	69,928

Output Class 2: Non Government School Education

Table 7: Output Class 2: Non Government Education

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000
Total Cost ¹	3,665	3,808
Controlled Recurrent Payments	3,069	3,213

Note:

1. Total cost includes depreciation and amortisation of \$0.183 million in 2015-16 and \$0.183 million in 2016-17.

Output 2.1: Non Government School Education

The Directorate contributes to the maintenance of standards in non government schools and home education through compliance, registration and the BSSS accreditation and certification of senior secondary courses. The Directorate also undertakes the administration and payment of Commonwealth and ACT Government grants.

In addition to the funds provided by the Directorate in Output Class 2, both the ACT and Commonwealth Governments provide funding to non government schools through the Territorial appropriation.

Table 8: Output 2.1: Non Government School Education

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000
Total Cost	3,665	3,808
Controlled Recurrent Payments	3,069	3,213

Table 9: Grants Paid to Non Government Schools

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000
ACT Government Grants ¹	61,584	65,444
Commonwealth Government Grants ²	200,630	212,256
Total	262,214	277,700

Note(s):

1. The increase in ACT Government Grants in the 2016-17 Budget compared to the 2015-16 estimated outcome mainly relates to indexation of recurrent grants and the impact of rollovers.
2. The increase in Commonwealth Government Grants in the 2016-17 Budget compared to the 2015-16 estimated outcome mainly relates to indexation of recurrent grants.

Output Class 3: Vocational Education and Training

Table 10: Output 3: Vocational Education and Training

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000
Total Cost ¹	12,600	-
Controlled Recurrent Payments	12,569	-

Note(s):

1. Total cost includes depreciation and amortisation of \$0.148 million in 2015-16.
2. This output is not included in the 2016-17 Directorate budget as responsibility for VET functions transferred to CMTEDD from 22 January 2016 following changes to Administrative Arrangements.

Output 3.1: Planning and Coordination of Vocational Education and Training Services

The vocational education and training system in the ACT responds to the demands and requirements of industry and the community. Until 22 January 2016, the Directorate was responsible and accountable for the provision of strategic advice and overall management of vocational education and training in the Territory. This included monitoring and auditing the provision of publicly funded vocational education and training, and gathering advice from research and key stakeholders to predict industry trends and identify future training requirements.

The Directorate also administered Territory and Commonwealth funds for programs addressing skills development, as well as adult community education, and managed all aspects of Australian Apprenticeships delivery and the Skilled Capital initiative.

Table 11: Output 3.1: Planning and Coordination of Vocational Education and Training Services

	2015-16 Estimated Outcome \$'000	2016-17 Budget \$'000
Total Cost	12,600	-
Controlled Recurrent Payments	12,569	-

Note:

1. This output is not included in the 2016-17 Directorate budget as responsibility for VET functions transferred to CMTEDD from 22 January 2016 following changes to Administrative Arrangements.

Accountability Indicators

Output Class 1: Public School Education

Table 12: Accountability Indicators

Output Class 1 – Public School Education	2015-16 Targets	2015-16 Estimated Outcome	2016-17 Targets
Early Childhood Education			
a. Number of enrolments in preschool in public schools	4,650	4,750	4,650
b. Number of enrolments of Aboriginal and Torres Strait Islander students in preschool in public schools	231	288	231
School Participation			
a. Attendance rate of public school students in year 1 to year 10	91.5%	91.9%	91.5%
Education and Care Services			
a. Education and Care services satisfaction with assessment and monitoring functions ¹	85%	85%	n/a
b. Investigations and complaints commenced within stated policy timeframes ²	95%	95%	n/a
c. Assessment and ratings completed within legislated timeframes	100%	98%	100%
d. Annual compliance audit is delivered in full ^{3,4}	n/a	n/a	100%
Disability Education			
a. Individual Learning Plans completed for students in special and mainstream schools who access special education services	100%	100%	100%
Senior Secondary Education			
a. Percentage of year 10 students who proceed to public secondary college education	85%	93.2%	85%
b. Percentage of year 10 Aboriginal and Torres Strait Islander students who proceed to public secondary college education	80%	80%	80%
c. Apparent retention of public school students from year 7 to year 12	100%	100%	100%
d. Apparent retention of Aboriginal and Torres Strait Islander public school students from year 7 to year 12	75%	87.8%	75%
e. Percentage of year 12 students who receive a Tertiary Entrance Statement	50%	46%	50%
f. Percentage of year 12 Aboriginal and Torres Strait Islander students who receive a Tertiary Entrance Statement	20%	17%	20%
g. Percentage of year 12 students who receive a nationally recognised vocational qualification	60%	55%	60%
h. Percentage of year 12 Aboriginal and Torres Strait Islander students who receive a national recognised vocational qualification	50%	63%	50%

Output Class 1 – Public School Education	2015-16 Targets	2015-16 Estimated Outcome	2016-17 Targets
Regulatory and process reform initiative			
a. Commenced implementation of red tape reduction initiatives	30 June 2016	1	30 June 2017
Average cost (\$) per student per annum in public schools			
a. Preschool	6,740	6,819	6,768
b. Primary Schools	15,012	14,116	14,473
c. High Schools	19,202	18,520	18,764
d. Secondary Colleges	19,120	19,001	19,217
e. Special Schools	66,207	64,649	67,757
f. Mainstream Schools' student with a disability	28,598	28,357	29,721

Note(s):

1. The 2016-17 target for this indicator is 'Not Applicable' as the indicator has been discontinued.
2. This accountability indicator has been discontinued and replaced by a new measure in 2016-17 (Education and Care Services – Indicator (d)).
3. The target and estimated outcome for 2015-16 for this indicator is 'Not Applicable' as it is a new accountability indicator.
4. Children's Education and Care Assurance conducts audits of education and care services which are referred to as either *risk audit* or *compliance audit*. For the purposes of this performance indicator, the audit relates to compliance audits based on risk ratings of services and are scheduled over a calendar year.

Output Class 2: Non Government School Education

Table 13: Accountability Indicators

Output Class 2 – Non Government School Education	2015-16 Targets	2015-16 Estimated Outcome	2016-17 Targets
Output 2.1: Non Government School Education			
a. All non-government schools operating in the ACT during the reporting period are registered	100%	100%	100%
b. The provisional registration of home educated students is completed within ten school days of receipt of the application	100%	100%	100%
c. Grants paid within the required period of receiving funds from the Commonwealth Government	100%	100%	100%

Output Class 3: Vocational Education and Training

Table 14: Accountability Indicators

Output Class 3 – Vocational Education and Training	2015-16 Targets	2015-16 Estimated Outcome	2016-17 Targets
Output 3.1: Planning and Coordination of Vocational Education and Training Services			
a. Funded training initiative allocation rounds administered within published timeframes ^{1,2}	100%	100%	n/a
b. Registered training organisation audit reports provided within 30 days of completion of on-site audit ^{1,2}	100%	100%	n/a
c. Total number of students undertaking vocational qualifications:			
i. All students ^{1,2}	30,100	25,878	n/a
ii. Aboriginal and Torres Strait Islander students ^{1,2}	755	824	n/a
iii. Students with a disability ^{1,2}	1,940	1,926	n/a
d. Participation in vocational education and training			
i. All students (percentage) ^{1,2}	8.2%	6.7%	n/a
ii. Aboriginal and Torres Strait Islander students (percentage) ^{1,2}	15.5%	12.3%	n/a

Note(s):

- 2015-16 outcomes for these accountability indicators are reported until 22 January 2016 when responsibility for VET functions was transferred to CMTEDD.
- The 2016-17 targets for these indicators are 'Not Applicable' as responsibility for the indicator was transferred to CMTEDD from 22 January 2016.

Changes to Appropriation

Table 15: Changes to appropriation – Controlled Recurrent Payments

Controlled Recurrent Payments	2015-16 Est Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
2015-16 Budget	656,165	654,391	663,897	682,128	682,128
FMA Section 16B Rollovers from 2014-15					
ACT Contribution – Commonwealth / State and Territory Joint Group Training Program NP	56	-	-	-	-
ACT Contribution – Youth Attainment and Transitions NP	19	-	-	-	-
Commonwealth Grants – Commonwealth / State and Territory Joint Group Training Program NP	542	-	-	-	-
Commonwealth Grants – Independent Public Schools NP	282	-	-	-	-
Commonwealth Grants – More Support for Students with Disability NP	955	-	-	-	-
Commonwealth Grants – National Quality Agenda for Early Childhood Education and Care NP	157	-	-	-	-
Commonwealth Grants – National School Chaplaincy Program NP	48	-	-	-	-
Commonwealth Grants – VET Training – Skills Reform NP	6,775	-	-	-	-
Professional Development Funds	(159)	-	-	-	-
Schools Administration System (MAZE)	420	-	-	-	-
2016-17 Budget Policy Adjustments					
Better Schools – School modernisation	-	250	-	-	-
Better Schools – Support for students with disability – Special needs transport	-	1,100	-	-	-
Better Schools – Schools for All	-	2,917	3,004	3,094	3,186
2016-17 Budget Technical Adjustments					
Revised Indexation Parameters	-	(96)	(99)	(100)	17,428
Revised Superannuation Parameters	-	(392)	1,357	872	962
Public Pre-School Enrolment Adjustment 2016-17	-	(548)	(564)	(581)	(599)
Public School Enrolment Adjustment 2016-17	-	7,345	7,566	7,793	8,026
Schools for the Future – North Gungahlin and Molonglo – Recurrent Funding	-	-	-	-	451
Supplementation for Additional Property Group Rental Expenses	-	350	275	282	289
Transfer – Child Development Service to CSD	-	(195)	(200)	(205)	(210)
Transfer – Coombs P-6 School – Repairs and Maintenance from Capital Injection	-	17	17	17	17
Transfer – Funding for Supporting Aboriginal and Torres Strait Islander People – Kickstarting Careers by Connecting to Culture to EPD	-	(49)	(49)	(50)	(15)
Transfer – School Administration System to Capital Injection	(5,903)	-	-	-	-
Transfer – Therapy Services from CSD	-	1,105	-	-	-
Transfer – Training and Tertiary Education to CMTEDD	(26,064)	(29,478)	(21,724)	(22,253)	(22,803)
Revised Funding Profile – Early Childhood Scholarships – Certificate III in Children's Services	(900)	900	-	-	-
Revised Funding Profile – More Support for Students with Disability NP	(500)	500	-	-	-
Revised Funding Profile – National School Chaplaincy Program NP	(186)	186	-	-	-
Revised Funding Profile – Professional Development Funds	(1,145)	1,145	-	-	-

Controlled Recurrent Payments	2015-16 Est Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
2016-17 Budget Technical Adjustments - Continued					
Revised Funding Profile – School Review	(60)	60	-	-	-
Commonwealth Grants – National Quality Agenda for Early Childhood Education and Care	321	489	459	-	-
Commonwealth Grants – National Skills and Workforce Development SPP	5	2	(2)	(10)	-
Commonwealth Grants – Students First Funding – Government Schools	176	(1,335)	1,234	5,121	12,658
Commonwealth Grants – Online Safety Programs in Schools – Government Schools NP	11	23	34	-	-
General Savings	-	(1,635)	(3,456)	(2,928)	(2,929)
2016-17 Budget	631,015	637,052	651,749	673,180	698,589

Table 16: Changes to appropriation – Expenses on Behalf of the Territory

Territorial	2015-16 Est Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
2015-16 Budget	265,934	281,635	291,318	303,411	303,411
FMA Section 16B Rollovers from 2014-15					
Interest Subsidy Scheme	1,593	-	-	-	-
Supporting Non Government Pre Schools Initiative	139	-	-	-	-
2016-17 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	2,047
Transfer – Vocational Education and Training to CMTEDD – Territorial Grants	(84)	(92)	(95)	(98)	(101)
Revised Funding Profile – Interest Subsidy Scheme	(1,339)	1,339	-	-	-
Commonwealth Grants – Schools Security Program	11	14	13	-	-
Commonwealth Grants – Students First funding – Non Government Schools	(4,045)	(5,207)	(6,299)	(6,015)	5,061
Commonwealth Grants – Online Safety Programs in Schools – Non Government Schools	6	12	18	-	-
GST Correction to Operating Statement	(1)	(1)	(14)	(14)	(14)
2016-17 Budget	262,214	277,700	284,941	297,284	310,404

Table 17: Changes to appropriation – Capital Injection, Controlled

Capital Injection	2015-16 Est Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
2015-16 Budget	59,557	45,290	39,263	27,189	27,189
FMA Section 16B Rollovers from 2014-15					
Belconnen High School Modernisation – Stage 1	716	-	-	-	-
Canberra College Cares – New Building at Phillip Campus	484	-	-	-	-
Carbon Neutral Schools – Stage 1	37	-	-	-	-
COAG Universal Access to Preschools – Stage 1 Expansion Works	53	-	-	-	-
Coombs P-6 School – Construction	500	-	-	-	-
Franklin Early Childhood School	(5)	-	-	-	-
Gungahlin College	12	-	-	-	-
Hazardous Material Removal Program – Stage 3	22	-	-	-	-
Neville Bonner Primary School	159	-	-	-	-

Capital Injection	2015-16 Est Outcome \$'000	2016-17 Budget \$'000	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
FMA Section 16B Rollovers from 2014-15 – Continued					
School Capital Upgrades	(74)	-	-	-	-
Sustaining Smart Schools	(115)	-	-	-	-
Sustaining Smart Schools – Digital Infrastructure for Our Schools	1,363	-	-	-	-
Trade Training Centres Schools NP – Government Schools	5,033	-	-	-	-
Tuggeranong Introductory English Centre	7	-	-	-	-
West Macgregor Development – Macgregor Primary School Expansion	33	-	-	-	-
2016-17 Budget Policy Adjustments					
Better Schools – ACT Board of Senior Secondary Studies database upgrade	-	200	-	-	-
Better Schools – Investment in Gungahlin school infrastructure	-	7,950	8,650	-	-
2016-17 Budget Technical Adjustments					
Revised Indexation Parameters	-	-	-	-	383
Transfer – Coombs P-6 School – Repairs and Maintenance to Net Controlled Recurrent Payments	-	(68)	-	-	-
Transfer – Franklin Early Childhood School Savings to Gungahlin College	(400)	-	-	-	-
Transfer – Neville Bonner Primary School and Franklin Early Childhood School Savings to Gungahlin College	2,300	-	-	-	-
Transfer – Neville Bonner Primary School Savings to Installation of Artificial Grass Surfaces – Stage 1 and Gungahlin College	(2,000)	-	-	-	-
Transfer – Neville Bonner Primary School Savings to Installation of Artificial Grass Surfaces – Stage 1	100	-	-	-	-
Transfer – IT Upgrade for School Administration from Net Controlled Recurrent Payments	-	3,812	2,091	-	-
Revised Funding Profile – Coombs P-6 – ICT costs	(750)	250	250	250	-
Revised Funding Profile – School Staffing Integrated Management System	(325)	325	-	-	-
Revised Funding Profile – Schools for the future – Caroline Chisholm School – Centre for Innovation and Learning	(180)	180	-	-	-
Revised Funding Profile – Schools for the future – Modernising Belconnen High	(3,600)	3,600	-	-	-
Revised Funding Profile – Schools for the future – North Gungahlin and Molonglo	-	(4,500)	2,500	2,000	-
Revised Funding Profile – Supporting Our School System – Improving ICT	(647)	647	-	-	-
Savings – Canberra College Cares – New Building at Phillip Campus – Returned to Budget	(900)	-	-	-	-
Savings – Coombs P-6 School – Applied to Better Schools – Investment in Gungahlin school infrastructure	(4,340)	-	-	-	-
Savings – Coombs P-6 School – Returned to Budget	(2,450)	-	-	-	-
2016-17 Budget	54,590	57,686	52,754	29,439	27,572

Summary of 2016-17 Agency Infrastructure Program

Table 18: 2016-17 Education Infrastructure Program¹

	Total Project Value \$'000	Pre 2016-17 Exp \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	Completion Date
Capital Works Program							
New Capital Works							
Better Schools – Investment in Gungahlin School Infrastructure	16,600	-	7,950	8,650	-	-	Feb 2018
Total New Works	16,600	-	7,950	8,650	-	-	
Capital Upgrades Program							
Capital Upgrades – 2016-17	14,570	n/a	14,570	-	-	-	Jun 2017
Works in Progress							
Coombs P-6 School Construction Funding	36,552	34,870	1,182	250	250	-	Feb 2016
Hazardous Material Removal Program – Stage 3	3,000	2,500	500	-	-	-	Jun 2017
Schools for the Future – Modernising Belconnen High	17,627	1,350	14,297	1,980	-	-	Feb 2018
Schools for the Future – North Gungahlin and Molonglo	28,609	400	4,608	15,661	7,940	-	Feb 2019
Schools for the Future – Caroline Chisholm School – Centre for Innovation and Learning	5,896	315	2,160	3,421	-	-	Dec 2017
Total Works in Progress	106,254	39,435	37,317	21,312	8,190	-	
Total Capital Works Program	122,854	39,435	45,267	29,962	8,190	-	
Information and Communication Technology Program							
New Works							
Better Schools - ACT Board of Senior Secondary Studies Database Upgrade	376	-	376	-	-	-	Jun 2017
Better Schools - IT Upgrade for School Administration	10,000	-	3,812	3,791	2,397	-	Jun 2019
School Staffing Integrated Management System	356	31	325	-	-	-	Jun 2017
Total New Works	10,732	31	4,513	3,791	2,397	-	
Work In Progress							
ACT Teacher Quality Institute – Digital Service Delivery Phase 2	713	297	198	139	79	-	Jun 2019
Supporting our School System – Improving ICT	25,230	n/a ²	7,882	5,626	5,861	5,861	Ongoing
Total Works in Progress	25,943	297	8,080	5,765	5,940	5,861	
Total Information and Communication Technology Program	36,675	328	12,593	9,556	8,337	5,861	
Total Infrastructure Program	159,529	39,763	57,860	39,518	16,527	5,861	

Note(s):

1. The table above includes projects that are funded from within existing resources of the Directorate.
2. This project is ongoing.

Financial Statements

Table 19: Education Directorate: Operating Statement

2015-16 Budget \$'000		2015-16 Est Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
Income							
Revenue							
656,165	Controlled Recurrent Payments	631,015	637,052	1	651,749	673,180	698,589
16,328	User Charges - Non ACT Government	16,328	17,504	7	17,942	18,390	18,589
570	User Charges - ACT Government	570	536	-6	366	366	366
1,252	Interest	1,252	1,396	12	1,396	1,396	1,396
116	Distribution from Investments with the Territory Banking Account	116	84	-28	84	84	84
21,413	Other Revenue	21,413	21,386	-	21,386	21,386	21,386
485	Resources Received Free of Charge	634	649	2	666	682	700
696,329	Total Revenue	671,328	678,607	1	693,589	715,484	741,110
Gains							
-	Other Gains	-	22	>1000	22	22	22
696,329	Total Income	671,328	678,629	1	693,611	715,506	741,132
Expenses							
460,503	Employee Expenses	457,900	470,037	3	485,787	503,348	523,746
69,216	Superannuation Expenses	68,881	70,045	2	72,637	75,067	78,120
73,559	Supplies and Services	71,225	68,555	-4	65,473	66,411	67,981
66,340	Depreciation and Amortisation	61,449	59,904	-3	62,404	64,776	66,330
12	Borrowing Costs	-	-	-	-	-	-
31,474	Grants and Purchased Services	12,788	6,057	-53	4,993	4,119	4,226
65,065	Other Expenses	65,083	65,767	1	66,246	68,116	68,613
766,169	Total Expenses	737,326	740,365	-	757,540	781,837	809,016
-69,840	Operating Result	-65,998	-61,736	6	-63,929	-66,331	-67,884
-69,840	Total Comprehensive Income	-65,998	-61,736	6	-63,929	-66,331	-67,884

Table 20: Education Directorate: Balance Sheet

Budget at 30/6/16 \$'000		Est Outcome at 30/6/16 \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
Current Assets							
70,627	Cash and Cash Equivalents	64,691	63,873	-1	63,272	63,380	63,488
4,301	Receivables	5,095	5,093	-	5,091	5,089	5,087
259	Investments	260	260	-	260	260	260
1,045	Other Current Assets	897	897	-	897	897	897
76,232	Total Current Assets	70,943	70,123	-1	69,520	69,626	69,732
Non Current Assets							
1,846	Investments	1,875	1,897	1	1,919	1,941	1,963
1,753,926	Property, Plant and Equipment	1,795,890	1,782,161	-1	1,774,973	1,761,710	1,725,178
468	Intangibles	793	622	-22	6,637	5,951	4,844
63,760	Capital Works in Progress	13,191	26,918	104	20,269	-	-
1,820,000	Total Non Current Assets	1,811,749	1,811,598	-	1,803,798	1,769,602	1,731,985
1,896,232	TOTAL ASSETS	1,882,692	1,881,721	-	1,873,318	1,839,228	1,801,717
Current Liabilities							
4,666	Payables	5,312	5,312	-	5,312	5,312	5,312
75	Finance Leases	-	-	-	-	-	-
126,957	Employee Benefits	124,290	127,520	3	130,780	134,069	137,358
5,706	Other Liabilities	4,847	4,847	-	4,847	4,847	4,847
137,404	Total Current Liabilities	134,449	137,679	2	140,939	144,228	147,517
Non Current Liabilities							
2,050	Interest-Bearing Liabilities	4,374	3,938	-10	3,165	2,392	1,619
69	Finance Leases	-	-	-	-	-	-
13,894	Employee Benefits	12,348	12,633	2	12,918	13,204	13,489
16,013	Total Non Current Liabilities	16,722	16,571	-1	16,083	15,596	15,108
153,417	TOTAL LIABILITIES	151,171	154,250	2	157,022	159,824	162,625
1,742,815	NET ASSETS	1,731,521	1,727,471	-	1,716,296	1,679,404	1,639,092
REPRESENTED BY FUNDS EMPLOYED							
876,180	Accumulated Funds	866,186	862,136	-	850,961	814,069	773,757
866,635	Reserves	865,335	865,335	-	865,335	865,335	865,335
1,742,815	TOTAL FUNDS EMPLOYED	1,731,521	1,727,471	-	1,716,296	1,679,404	1,639,092

Table 21: Education Directorate: Statement of Changes in Equity

Budget at 30/6/16 \$'000		Est Outcome at 30/6/16 \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
Opening Equity							
886,463	Opening Accumulated Funds	878,334	866,186	-1	862,136	850,961	814,069
866,635	Opening Asset Revaluation Reserve	865,335	865,335	-	865,335	865,335	865,335
1,753,098	Balance at the Start of the Reporting Period	1,743,669	1,731,521	-1	1,727,471	1,716,296	1,679,404
Comprehensive Income							
-69,840	Operating Result for the Period	-65,998	-61,736	6	-63,929	-66,331	-67,884
-69,840	Total Comprehensive Income	-65,998	-61,736	6	-63,929	-66,331	-67,884
-	Total Movement in Reserves	-	-	-	-	-	-
Transactions Involving Owners Affecting Accumulated Funds							
59,557	Capital Injections	54,590	57,686	6	52,754	29,439	27,572
-	Inc/Dec in Net Assets due to Admin Restructure	-740	-	100	-	-	-
59,557	Total Transactions Involving Owners Affecting Accumulated Funds	53,850	57,686	7	52,754	29,439	27,572
Closing Equity							
876,180	Closing Accumulated Funds	866,186	862,136	-	850,961	814,069	773,757
866,635	Closing Asset Revaluation Reserve	865,335	865,335	-	865,335	865,335	865,335
1,742,815	Balance at the End of the Reporting Period	1,731,521	1,727,471	-	1,716,296	1,679,404	1,639,092

Table 22: Education Directorate: Cash Flow Statement

2015-16 Budget \$'000		2015-16 Est outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
656,165	Controlled Recurrent Payments	631,015	637,052	1	651,749	673,180	698,589
16,898	User Charges	16,898	18,040	7	18,308	18,756	18,955
1,252	Interest Received	1,252	1,396	12	1,396	1,396	1,396
116	Distribution from Investments with the Territory Banking Account	116	84	-28	84	84	84
41,100	Other Receipts	40,684	39,360	-3	38,999	36,805	36,759
715,531	Operating Receipts	689,965	695,932	1	710,536	730,221	755,783
Payments							
472,261	Related to Employees	468,548	466,524	-	482,244	499,775	520,174
70,826	Related to Superannuation	70,491	70,045	-1	72,637	75,067	78,120
72,727	Related to Supplies and Services	70,311	67,574	-4	64,473	65,395	66,945
12	Borrowing Costs	-	-	-	-	-	-
31,474	Grants and Purchased Services	12,788	6,057	-53	4,993	4,119	4,226
84,950	Other	84,534	83,974	-1	84,094	83,770	84,223
732,250	Operating Payments	706,672	694,174	-2	708,441	728,126	753,688
-16,719	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	-16,707	1,758	111	2,095	2,095	2,095
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
60,772	Purchase of Property, Plant and Equipment and Capital Works	56,555	59,827	6	54,678	30,654	28,787
60,772	Investing Payments	56,555	59,827	6	54,678	30,654	28,787
-60,772	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	-56,555	-59,827	-6	-54,678	-30,654	-28,787
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
59,557	Capital Injections from Government	54,590	57,686	6	52,754	29,439	27,572
-	Borrowings Received	2,209	-	-100	-	-	-
59,557	Financing Receipts	56,799	57,686	2	52,754	29,439	27,572
Payments							
423	Repayment of Borrowings	423	435	3	772	772	772
50	Repayment of Finance Leases	-	-	-	-	-	-
473	Financing Payments	423	435	3	772	772	772
59,084	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	56,376	57,251	2	51,982	28,667	26,800
-18,407	NET INCREASE / (DECREASE) IN CASH HELD	-16,886	-818	95	-601	108	108
89,034	CASH AT THE BEGINNING OF REPORTING PERIOD	81,577	64,691	-21	63,873	63,272	63,380
70,627	CASH AT THE END OF REPORTING PERIOD	64,691	63,873	-1	63,272	63,380	63,488

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- controlled recurrent payments:
 - the decrease of \$25.150 million in the 2015-16 estimated outcome from the original budget is primarily due to the transfer of Vocational Education and Training functions to the Chief Minister, Treasury and Economic Development Directorate on 22 January 2016; and
 - the increase of \$6.037 million in the 2016-17 Budget from the 2015-16 estimated outcome is mainly due to indexation (\$14.752 million), increases in enrolment numbers (\$7.180 million), Commonwealth Government Grants (\$6.958 million) and new and continuing initiatives (\$2.703 million). The increase is partially offset by the impact of rollovers (\$12.787 million), the impact of one-off back pay for teachers (\$8.140 million), the transfer of Vocational Education and Training functions to the Chief Minister, Treasury and Economic Development Directorate on 22 January 2016 (\$3.414 million) and savings initiatives (\$1.379 million).
- user charges – non ACT Government:
 - the increase of \$1.176 million in the 2016-17 Budget from the 2015-16 estimated outcome is primarily due to increased revenue from International Students.
- employee expenses:
 - the decrease of \$2.603 million in the 2015-16 estimated outcome from the original budget is primarily due to the impact of rollovers (\$2.363 million) and the transfer of Vocational Education and Training functions to the Chief Minister, Treasury and Economic Development Directorate on 22 January 2016 (\$1.948 million), partially offset by revised parameters for calculation of long service leave benefits (\$1.111 million) and increased Commonwealth Government Grants (\$0.377 million); and
 - the increase of \$12.137 million in the 2016-17 budget from the 2015-16 estimated outcome is mainly due to wage parameters (\$11.338 million), increases in enrolment numbers (\$6.186 million), Commonwealth Government Grants (\$5.354 million) and new and continuing initiatives (\$1.847 million). The increase is partially offset by the impact of one-off back pay for teachers (\$7.145 million), the transfer of Vocational Education and Training functions to the Chief Minister, Treasury and Economic Development Directorate on 22 January 2016 (\$3.006 million), the impact of rollovers (\$1.794 million) and the impact of revised parameters for the calculation of long service leave benefits in 2015-16 (\$1.111 million).

- superannuation expenses:
 - the decrease of \$0.335 million in the 2015-16 estimated outcome from the original budget is primarily due to rollovers (\$0.267 million); and
 - the increase of \$1.164 million in the 2016-17 budget from the 2015-16 estimated is mainly due to indexation (\$1.609 million), increases in enrolment numbers (\$0.994 million), Commonwealth Government Grants (\$0.734 million) and new and continuing initiatives (\$0.265 million). The increase is partially offset by wages and salaries parameters (\$0.995 million), revised superannuation parameters (\$0.708 million), the transfer of Vocational Education and Training functions to the Chief Minister, Treasury and Economic Development Directorate on 22 January 2016 (\$0.365 million) and the impact of rollovers (\$0.201 million).
- supplies and services:
 - the decrease of \$2.334 million in the 2015-16 estimated outcome from the original budget is primarily due to rollovers (\$1.864 million); and
 - the decrease of \$2.670 million in the 2016-17 budget from the 2015-16 estimated outcome is primarily due to savings initiatives (\$1.188 million), the transfer of Vocational Education and Training functions to the Chief Minister, Treasury and Economic Development Directorate on 22 January 2016 (\$1.262 million) and Commonwealth Government Grants (\$0.786 million), partially offset by indexation (\$0.806 million).
- depreciation and amortisation:
 - the decrease of \$4.891 million in the 2015-16 estimated outcome from the original budget is mainly due to the impact of the 2014-15 audited outcome; and
 - the decrease of \$1.545 million in the 2016-17 budget from the 2015-16 estimated outcome is mainly due to the impact of the 2014-15 audited outcome.
- grants and purchased services:
 - the decrease of \$18.686 million in the 2015-16 estimated outcome from the original budget is primarily due to the transfer of Vocational Education and Training functions to the Chief Minister, Treasury and Economic Development Directorate on 22 January 2016 (\$22.834 million). The decrease is partially offset by the impact of rollovers (\$4.895 million); and
 - the decrease of \$6.731 million in the 2016-17 budget from the 2015-16 estimated outcome is mainly due to the transfer of Vocational Education and Training functions to the Chief Minister, Treasury and Economic Development Directorate on 22 January 2016 (\$7.400 million).

- other expenses:
 - the increase of \$0.684 million in the 2016-17 budget from the 2015-16 estimated outcome primarily relates to indexation (\$0.693 million).

Balance Sheet

- current assets:
 - the decrease of \$5.289 million in the 2015-16 estimated outcome from the original budget is primarily due to cash held for specific projects.
- non current assets:
 - the decrease of \$8.251 million in the 2015-16 estimated outcome from the original budget is primarily due to the re-profiling of capital works into 2016-17.
- total liabilities:
 - the decrease of \$2.246 million in the 2015-16 estimated outcome from the original budget is primarily due to the impact of revised parameters to calculate long service leave benefits; and
 - the increase of \$3.079 million in the 2016-17 Budget from the 2015-16 estimated outcome is primarily due to salary and wage increases.

Statement of Changes in Equity

- capital injection:
 - the decrease of \$4.967 million in the 2015-16 estimated outcome from the original budget is primarily due to re-profiling of capital works into 2016-17; and
 - the increase of \$3.096 million in the 2016-17 Budget from the 2015-16 estimated outcome is primarily due to new capital initiatives (\$7.622 million) and increased capital upgrades funding (\$0.355 million), partially offset by a reduction in works in progress (\$4.881 million).

Cash Flow Statement

- Variations in the cash flow statement are explained in the notes above.

Table 23: Education Directorate: Statement of Income and Expenses on behalf of the Territory

2015-16 Budget \$'000		2015-16 Est outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
	Revenue						
247,328	Payment for Expenses on Behalf of the Territory	262,214	277,700	6	284,941	297,284	310,404
247,328	Total Revenue	262,214	277,700	6	284,941	297,284	310,404
	Expenses						
247,328	Grants and Purchased Services	262,214	277,700	6	284,941	297,284	310,404
247,328	Total Expenses	262,214	277,700	6	284,941	297,284	310,404
	- Operating Result	-	-	-	-	-	-
	- Total Comprehensive Income	-	-	-	-	-	-

Table 24: Education Directorate: Statement of Assets and Liabilities on behalf of the Territory

Budget at 30/6/16 \$'000	Est outcome at 30/6/16 \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
Current Assets						
80 Cash and Cash Equivalents	-	-	-	-	-	-
- Receivables	10	10	-	10	10	10
80 Total Current Assets	10	10	-	10	10	10
80 TOTAL ASSETS	10	10	-	10	10	10
Current Liabilities						
- Payables	10	10	-	10	10	10
80 Other Liabilities	-	-	-	-	-	-
80 Total Current Liabilities	10	10	-	10	10	10
80 TOTAL LIABILITIES	10	10	-	10	10	10
- NET ASSETS	-	-	-	-	-	-
REPRESENTED BY FUNDS EMPLOYED						
- TOTAL FUNDS EMPLOYED	-	-	-	-	-	-

Table 25: Education Directorate: Cash Flow Statement on behalf of the Territory

Budget at 30/6/16 \$'000		Est Outcome at 30/6/16 \$'000	Budget at 30/6/17 \$'000	Var %	Estimate at 30/6/18 \$'000	Estimate at 30/6/19 \$'000	Estimate at 30/6/20 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
265,934	Cash from Government for EBT	262,214	277,700	6	284,941	297,284	310,404
6,046	Other Receipts	6,085	6,470	6	6,538	6,735	6,937
271,980	Operating Receipts	268,299	284,170	6	291,479	304,019	317,341
Payments							
265,934	Grants and Purchased Services	262,214	277,700	6	284,941	297,284	310,404
6,046	Other	6,085	6,470	6	6,538	6,735	6,937
271,980	Operating Payments	268,299	284,170	6	291,479	304,019	317,341
-	NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES	-	-	-	-	-	-
80	CASH AT THE BEGINNING OF REPORTING PERIOD	-	-	-	-	-	-
80	CASH AT THE END OF REPORTING PERIOD	-	-	-	-	-	-

Notes to the Territorial Budget Statements

Statement of Income and Expenses on Behalf of the Territory

- payment for expenses on behalf of the Territory and grants and purchased services:
 - the increase of \$14.886 million in the 2015-16 estimated outcome from the original budget is mainly due to a technical adjustment related to the treatment of GST on Commonwealth Government Grants; and
 - the increase of \$15.486 million in the 2016-17 Budget from the 2015-16 estimated outcome is primarily due to increased non government schools funding from the Commonwealth Government (\$10.464 million) and additional non government schools funding from the ACT Government (\$2.996 million), the impact of rollovers (\$0.946 million) and a technical adjustment related to the treatment of GST on Commonwealth Government Grants (\$1.162 million).

Statement of Assets and Liabilities on Behalf of the Territory

Variations in the statement are explained in the notes above.

Statement of Cash Flows on Behalf of the Territory

Variations in the statement are explained in the notes above.

Table 26: Education Directorate: Public School Education Operating Statement

2015-16 Budget \$'000		2015-16 Est Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
Income							
Revenue							
617,026	Controlled Recurrent Payments	615,377	633,839	3	648,583	670,353	695,701
16,296	User Charges - Non ACT Government	16,296	17,458	7	17,882	18,316	18,515
570	User Charges - ACT Government	570	536	-6	366	366	366
1,250	Interest	1,250	1,396	12	1,396	1,396	1,396
115	Distribution from Investments with the Territory Banking Account	115	83	-28	83	83	83
21,024	Other Revenue	21,024	21,026	-	21,026	21,026	21,026
479	Resources Received Free of Charge	629	644	2	661	677	695
656,760	Total Revenue	655,261	674,982	3	689,997	712,217	737,782
Gains							
-	Other Gains	-	22	>1000	22	22	22
-	Total Gains	-	22	>1000	22	22	22
656,760	Total Income	655,261	675,004	3	690,019	712,239	737,804
Expenses							
453,178	Employee Expenses	452,936	468,525	3	484,260	501,796	522,177
68,095	Superannuation Expenses	68,126	69,790	2	72,376	74,797	77,841
70,942	Supplies and Services	69,138	67,434	-2	64,344	65,266	66,811
65,795	Depreciation and Amortisation	61,118	59,721	-2	62,208	64,567	66,121
12	Borrowing Costs	-	-	-	-	-	-
2,981	Grants and Purchased Services	4,720	5,320	13	4,318	3,819	3,916
64,952	Other Expenses	65,023	65,767	1	66,246	68,116	68,613
725,955	Total Ordinary Expenses	721,061	736,557	2	753,752	778,361	805,479
-69,195	Operating Result	-65,800	-61,553	6	-63,733	-66,122	-67,675

Table 27: Education Directorate: Non Government Education Operating Statement

2015-16 Budget \$'000		2015-16 Est Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
Revenue							
2,851	Controlled Recurrent Payments	3,069	3,213	5	3,166	2,827	2,888
32	User Charges - Non ACT Government	32	46	44	60	74	74
1	Distribution from Investments with the Territory Banking Account	1	1	-	1	1	1
360	Other Revenue	360	360	-	360	360	360
3	Resources Received Free of Charge	5	5	-	5	5	5
3,247	Total Revenue	3,467	3,625	5	3,592	3,267	3,328
Expenses							
1,468	Employee Expenses	1,472	1,512	3	1,527	1,552	1,569
247	Superannuation Expenses	247	255	3	261	270	279
1,093	Supplies and Services	1,095	1,121	2	1,129	1,145	1,170
183	Depreciation and Amortisation	183	183	-	196	209	209
450	Grants and Purchased Services	668	737	10	675	300	310
3,441	Total Ordinary Expenses	3,665	3,808	4	3,788	3,476	3,537
-194	Operating Result	-198	-183	8	-196	-209	-209

Table 28: Education Directorate: Vocational Education and Training Operating Statement

2015-16 Budget \$'000		2015-16 Est Outcome \$'000	2016-17 Budget \$'000	Var %	2017-18 Estimate \$'000	2018-19 Estimate \$'000	2019-20 Estimate \$'000
Revenue							
36,288	Controlled Recurrent Payments	12,569	-	-100	-	-	-
2	Interest	2	-	-100	-	-	-
29	Other Revenue	29	-	-100	-	-	-
3	Resources Received Free of Charge	-	-	-	-	-	-
36,322	Total Revenue	12,600	-	-100	-	-	-
Expenses							
5,857	Employee Expenses	3,492	-	-100	-	-	-
874	Superannuation Expenses	508	-	-100	-	-	-
1,524	Supplies and Services	992	-	-100	-	-	-
362	Depreciation and Amortisation	148	-	-100	-	-	-
28,043	Grants and Purchased Services	7,400	-	-100	-	-	-
113	Other Expenses	60	-	-100	-	-	-
36,773	Total Ordinary Expenses	12,600	-	-100	-	-	-
-451	Operating Result	-	-	-	-	-	-

Note:

1. Variances in this Statement are associated with the transfer of VET from the Education Directorate to CMTEDD, effective from 22 January 2016.