



ACT
Government

22 23

Australian Capital Territory

Budget

Delivering for Canberrans:
now and into the future

Budget Statements F
Education Directorate

Structure and Content of the 2022-23 Budget Papers

The 2022-23 Budget is presented in two papers and a series of agency Budget Statements.

Budget Speech

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

Budget Outlook

The Budget Outlook summarises the 2022-23 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government. Details of the projected 2022-23 Budget results are provided, as well as background information on the development of the 2022-23 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2022-23 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.

Acknowledgement



We acknowledge the Traditional Custodians of the ACT, the Ngunnawal people. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region

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BUDGET STATEMENTS

2022-23

for

Education Directorate

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EDUCATION DIRECTORATE

Purpose

The Education Directorate (the Directorate) is a leading learning organisation where our people are valued and work together to deliver high quality early childhood education and public school education in accessible and inclusive environments. Empowering children and young people to learn has a lifelong impact. By fostering student engagement and centring teaching and learning around students as individuals we enable educational growth for every child year on year. By focusing on engagement and learning growth we will strengthen equity across our system and ensure that all children and young people get a great education and the life opportunities that flow from that.

The Directorate achieves this through:

1. the provision of public preschools, primary, secondary and special schools and colleges;
2. access to quality teaching, specialised learning programs and wellbeing supports for individual student needs;
3. enrolment and support of international students; and
4. the registration and regulation of home education, early childhood education and care services and non-government schools.

As stewards of the ACT education system, the Directorate works actively with a range of partners and stakeholders; and has a highly collaborative relationship with Catholic Education Canberra and Goulburn and the independent schooling sector represented by the ACT Association of Independent Schools. The Directorate also works closely with the ACT Council of Parents and Citizens Association and maintains a constructive and active working relationship with the Australian Education Union and other relevant unions. The Directorate also engages with a wide range of early childhood education and care providers.

The Directorate will deliver the Government's priorities through the *Future of Education Strategy Phase Two Implementation Plan* and the *Set Up for Success Phase One Implementation Plan*.

2022-23 Priorities

The Directorate's priorities in 2022-23 will be shaped by the following policy context and objectives of the ACT Government.

The Future of Education Strategy

The Directorate will continue to deliver the *Future of Education Strategy*. The Strategy has entered its second implementation phase and has a focus on embedding the four

foundations through equity, access, inclusion and agency. The four foundations includes a focus on:

- *Students at the centre* – ensuring students are engaged in their learning by taking a holistic view of each student’s unique needs and interests and respecting that each student is an active participant in their learning who can make informed choices about what and how they learn. This includes a focus on connection and belonging; disability inclusion; cultural integrity and personalised learning. Priorities include inclusion, student agency and wellbeing.
- *Empowered learning professionals* – supporting teachers, allied health professionals and all education professionals to meet the needs of children and young people through access to high quality training, mentoring and professional development, and supporting school leaders to build expert teaching teams. This includes a focus on high quality teaching and learning that meets the needs of every child and young person in every school. Priorities will include building teaching excellence and delivering a workforce for the future.
- *Strong communities for learning* – building collaborative partnerships between schools, government and community service providers to enhance wellbeing and connections throughout the community and ensuring parents and carers can be active participants in school life and in the learning of their children. This includes a focus on equity and ensuring a fair start for all children. Priorities include parent and community partnerships and early years learning.
- *Systems supporting learning* – ensuring the systems that support education enable the flexible delivery approaches that are required to meet diverse needs, including infrastructure, legislation, resourcing and teaching tools, organisational structures and culture, public accountability and reporting, and data and information technology. Priorities include a focus on digital and data systems, strategic planning and legislative reforms and infrastructure.

Set up for Success: ACT Early Childhood Strategy

The Directorate will continue to deliver the *Set up for Success: An Early Childhood Strategy*. The Strategy includes focuses on:

- *A fair start for every child* – ensuring access, equity and affordability of early childhood education. This includes the provision of access to quality early childhood education and development for every child, equitably delivered with a priority on those that would benefit most, and culturally safe and supportive learning for Aboriginal and Torres Strait Islander children. Priorities include access to quality early learning for children experiencing disadvantage and vulnerability, expanding the Koori Preschool program, recognising early childhood education in the *Education Act 2004*, and partnering with play groups, playschools, and nature playgroups.
- *Valuing educators, values children* – enhancing the workforce through education, qualification and skills development, including supporting a skilled and stable workforce to meet the needs of children, building purposeful relationships between educators in

different settings, and recognising the importance of the sector's workforce, which is made up of majority women, in promoting gender equity. Priorities include developing a cross sectoral workforce strategy, provision of training in trauma informed practice, and establishing communities of practice.

- *Every child has a story* – fostering seamless transitions and supporting children's diverse needs, including preparing settings to meet the needs of children, enabling children and families to tell their story once, and fostering inclusive environments. Priorities include developing an ACT wide approach to transitions, expanding supports for children and parents preparing for preschool, working across government to provide information and support to parents as their child's first teachers, and enhancing delivery of respectful relationships and gender diversity in the Early Years Learning Framework.
- *Working together for children* – connecting systems and services to maximise benefits to children, including through a 'no wrong door' approach for families to access community services, community leadership in designing Koori preschool, and increasing an early childhood focus in the ACT's planning and land decisions. Priorities include completing a co-design process with Aboriginal and Torres Strait Islander communities for the evolution of Koori Preschool, exploring options to deliver multi-agency and multi-disciplinary services at education sites and developing a structured capacity planning and land allocation approach to manage long-term development of early childhood education and care services.

Schools Where Students Love to Learn – Capital Investments

The Directorate will continue to provide 21st Century learning environments by building new schools and delivering upgrades and expansions to existing schools, including by:

- Continuing the construction of the East Gungahlin (Kenny) High School;
- Commencing the design and delivery of a new primary school and early childhood education and care in Strathnairn;
- Continuing the expansion of the Margaret Hendry School;
- Commencing the construction of the new Taylor High School;
- Commencing the design and construction of a new primary school and early childhood education in Whitlam;
- Progressing the design, planning, staging and delivery of a modernisation and expansion at Majura Primary School;
- Progressing the land planning, design and delivery for a modernised Garran Primary School;
- Continuing the modernisation of Narrabundah College with campus design and master planning as well as construction of the first stage of the redevelopment;
- Undertaking feasibility and master planning for future new school infrastructure in Gungahlin, Woden, Belconnen, Molonglo, Inner North and Inner South;

- Completing the construction of the senior school at Evelyn Scott School (Denman Prospect);
- Delivering new school infrastructure and expansions at Franklin School, Campbell Primary School, Amaroo Senior School and Gold Creek Senior School;
- Delivering transportable infrastructure to support student demand across the ACT; and
- Undertaking school maintenance works, infrastructure upgrades, sustainability upgrades and hazardous material management works.

Estimated Employment Level

Table 1: Estimated Employment Level

	2020-21 Actual Outcome	2021-22 Budget	2021-22 Estimated Outcome	2022-23 Budget
Staffing (FTE)	6,553	6,365	6,615 ¹	6,473 ^{2,3}

Note(s):

1. The increase of 4.01 per cent from the 2021-22 Budget to the 2021-22 Estimated Outcome predominantly relates to COVID-19 response measures primarily associated with the extension of temporary and casual contracts, redeployment of staff in schools due to vaccination status, additional COVID-19 cleaning as well as increased teaching resources to meet growth in 2022 student enrolments.
2. The decrease in the 2022-23 Budget from the 2021-22 Estimated Outcome primarily relates to decreased COVID-19 response measures mainly associated with the cessation of the COVID-19 Response Fund and the National Partnership Agreement for the COVID-19 Response, partially offset by new budget funded initiatives.
3. The COVID-19 response measures ceasing in 2021-22 accounted for 205 FTE. Excluding this amount from the 2021-22 Estimated Outcome, there is an increase of 63 FTE between the 2021-22 Estimated Outcome and 2022-23 Budget. These FTE primarily relate to learning professionals and support staff funded through new budget initiatives.

Strategic Objectives and Indicators

The Education Directorate's strategic objectives for 2022-23 align with the Future of Education Strategy and are reflected in the Directorate's Strategic Plan.

Strategic Objective 1

To promote greater equity in learning outcomes in and across ACT public schools

The ACT public education system is underpinned by the right of all children to access high quality education. It is recognised that not all children are able to access the same educational advantages when starting their education. Some children receive at-home and early childhood education, others first access education at the start of preschool. Children may also experience adversity at different stages of their education journey. The difference in access may be the result of socio-economic factors, physical or mental health or disability, cultural backgrounds or familial circumstance.

This measure reaffirms the ACT Government's commitment to equity in the public education system. This measure shows that difference, expressed as the difference in average NAPLAN points across all four NAPLAN year levels.

Table 2: Strategic Indicator 1(a): Reduction in the equity gap between the most advantaged and less advantaged students in reading.

The baseline is 2018 which was the first year of implementation of NAPLAN online.

NAPLAN scores in reading representing the performance gap between less advantaged groups of students (those where highest level of parental education is less than university degree) and the most advantaged group of students (those with parents with a university qualification or above) for students in ACT public schools.

Reading	2017	2018	2019	2020	2021	2022 Target
Equity Gap	45 ¹	57 ¹	52 ¹	N/A ²	49	48

Source: ACT Education Directorate unpublished data.

Note(s):

1. 2018 is the baseline year for this new measure. This aligns with the ACT's move to more precise assessment through NAPLAN online. Historical data from 2015 have been retrospectively calculated for reference but not for comparative purposes.
2. Due to COVID-19, the NAPLAN 2020 testing did not occur. As a result, no performance data is available to report for 2020.

Table 3: Strategic Indicator 1(b): Reduction in the equity gap between the most advantaged and less advantaged students in numeracy.

The baseline is 2018 which was the first year of implementation of NAPLAN online.

NAPLAN scores in numeracy representing the performance gap between less advantaged groups of students (those where highest level of parental education is less than university degree) and the most advantaged group of students (those with parents with a university qualification or above) for students in ACT public schools.

Numeracy	2017	2018	2019	2020	2021	2022 Target
Equity Gap	45 ¹	57 ¹	52 ¹	N/A ²	39	38

Source: ACT Education Directorate unpublished data.

Note(s):

1. 2018 is the baseline year for this new measure. This aligns with the ACT's move to more precise assessment through NAPLAN online. Historical data from 2015 have been retrospectively calculated for reference but not for comparative purposes.
2. Due to COVID-19, the NAPLAN 2020 testing did not occur. As a result, no performance data is available to report for 2020.

Strategic Objective 2

To facilitate high quality teaching in ACT public schools and strengthen educational outcomes

The *Future of Education* sets the objective for the Directorate of ensuring students succeed through the delivery of high-quality learning that engages students and supports the development of learning for life. This will be achieved through collaborative learning; by developing cohesive relationships between schools, communities and whole-of-government.

The Directorate is also strengthening the pedagogy (teaching practice) to respond to diversity and build learner capabilities as well as content knowledge. Progress in student learning gain is an important measure of evaluating educational outcomes. Drawing on the concept of a year's learning for a year's teaching, these strategic indicators measure the growth in learning of our students.

To measure the growth in student education outcomes over time, the Directorate compares the NAPLAN mean reading scores of children in year 3 (or year 7) with the NAPLAN mean reading scores of the same children when they have reached year 5 (or year 9).

Students generally experience a higher gain in their early years of schooling as they develop a foundation and understanding of new concepts in numeracy and literacy. This is reflected in the national NAPLAN scale which reflects double the gain between Year 3 and 5 students compared with gain between year 7 and 9 students.

Table 4: Strategic Indicator 2(a): Increase in the ACT public schools NAPLAN gain for year 3-5 in reading

	2015-17 Actual	2016-18 Actual	2017-19 Actual	2018-20 Actual ¹	2019-21 Actual	2020-22 Target
Year 3	441	440	446	N/A	441	442
Year 5	520	522	520	N/A	518	522
Gain	79	82	74	N/A	77	80

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report for 2018-20 gain cycle.

Table 5: Strategic Indicator 2(b): Increase in the ACT public schools NAPLAN gain for year 3-5 in numeracy

	2015-17 Actual	2016-18 Actual	2017-19 Actual	2018-20 Actual ¹	2019-21 Actual	2020-22 Target
Year 3	411	412	421	N/A	414	416
Year 5	497	497	499	N/A	494	500
Gain	86	85	78	N/A	80	84

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report for 2018-20 gain cycle.

Table 6: Strategic Indicator 2(c): Increase in the ACT public schools NAPLAN gain for year 7-9 in reading

	2015-17 Actual	2016-18 Actual	2017-19 Actual	2018-20 Actual ¹	2019-21 Actual	2020-22 Target
Year 7	566	558	563	N/A	555	557
Year 9	596	599	592	N/A	587	592
Gain	30	41	29	N/A	32	35

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report for 2018-20 gain cycle.

Table 7: Strategic Indicator 2(d): Increase in the ACT public schools NAPLAN gain for year 7-9 in numeracy

	2015-17 Actual	2016-18 Actual	2017-19 Actual	2018-20 Actual ¹	2019-21 Actual	2020-22 Target
Year 7	551	556	551	N/A	561	561
Year 9	594	600	594	N/A	592	597
Gain	43	44	43	N/A	31	36

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report for 2018-20 gain cycle.

Strategic Objective 3

To centre teaching and learning around students as individuals

The Future of Education Strategy recognises the importance of developing students as individuals and creating a learning environment adapted to their needs. Children enter the education sector with diverse range of strengths and needs and the Directorate will respond and adapt the teaching approaches to increase student outcomes.

The ACT Government recognises that quality peer relationships, and a sense of school belonging, positively impacts the outcomes of students and of school staff. This strategic indicator draws information from students, staff and parents. This indicator will show the change over time of the strength of identification with the schools of students, staff and parents/carers.

The Directorate reported previously on the “overall student satisfaction with the education at their public school”. This information also drew from the annual survey of parents and students. The results of this survey are publicly available on the Directorate’s website www.education.act.gov.au.

Table 8: Strategic Indicator 3(a): Increase in Student School Identification

Baseline year is 2018 as the first year that data became fully accessible to the Directorate.

To measure the percentage of students who report having a strong identification with their school.

	2018	2019	2020	2021	2022 Target
Student - School Identification	60%	60%	66%	62%	63%

Source: ACT Education Directorate unpublished data.

Table 9: Strategic Indicator 3(b): Increase in Staff School Identification

Baseline year is 2018 as the first year that data became fully accessible to the Directorate.

To measure the percentage of staff who report having a strong identification with the school.

	2018	2019	2020	2021	2022 Target
Staff - School Identification	91%	89%	92%	88%	90%

Source: ACT Education Directorate unpublished data.

Table 10: Strategic Indicator 3(c): Increase in Parent/Carer School Identification

Baseline year is 2019 as the first year that data became fully accessible to the Directorate.

To measure the percentage of parents/carers who report having a strong identification with the school.

	2018	2019	2020	2021	2022 Target
Parent/Carer - School Identification	N/A	73%	82%	79%	80%

Source: ACT Education Directorate unpublished data.

Output Classes

At the February 2022 census, there were 51,088 students enrolled in 90 public schools operated by the ACT Government. Of that figure, 31,820 students were enrolled in preschool and primary school (62.3%), 12,612 were enrolled in high school (24.7%), and 6,656 were enrolled in college (13.0%).

Output Class 1: Public School Education

Table 11: Output Class 1: Public School Education

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost¹	1,025,081	1,073,198
Controlled Recurrent Payments	875,796	927,965

Note(s):

1. Total cost includes depreciation and amortisation of \$82.265 million in 2021-22 and \$86.899 million in 2022-23.

Output 1.1: Public Primary School Education

Public primary school education spans the years from preschool to year 6. Learning opportunities in the 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 implementing curriculum, assessment and reporting using 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 early childhood education and care services. Assessment and monitoring of early childhood education and care services contributes to ensuring quality education and care is provided to children accessing these services. Early childhood education and care services include ACT public preschools, independent preschools, family day care, long day care and school age care programs.

Table 12: Output 1.1: Public Primary School Education

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	527,703	545,943
Controlled Recurrent Payments	430,440	450,443

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 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, 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 13: Output 1.2: Public High School Education

	2021-22	2022-23
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	244,988	262,076
Controlled Recurrent Payments	214,675	232,401

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). Students can obtain an ACT Senior Secondary Certificate on successful completion of year 11 and 12 studies. Students can also opt to obtain an Australian Tertiary Admissions Rank (ATAR) and may also achieve a recognised vocational certificate.

Table 14: Output 1.3: Public Secondary College Education

	2021-22	2022-23
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	150,597	156,277
Controlled Recurrent Payments	135,785	142,292

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. 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.

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 in ACT public schools, as an in-kind contribution to the National Disability Insurance Scheme.

Table 15: Output 1.4: Disability Education in Public Schools

	2021-22	2022-23
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	101,793	108,902
Controlled Recurrent Payments	94,896	102,829

Output Class 2: Non-Government Education

Table 16: Output Class 2: Non-Government Education

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost¹	5,771	6,190
Controlled Recurrent Payments	5,065	5,500

Note(s):

1. Total cost includes depreciation and amortisation of \$0.209 million in 2021-22 and \$0.209 million in 2022-23.

Output 2.1: Non Government School Education

The Directorate contributes to the maintenance of standards in non-government schools and home education through 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 17: Output 2.1: Non Government School Education

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
Total Cost	5,771	6,190
Controlled Recurrent Payments	5,065	5,500

Grants Paid to Non-Government Schools

Table 18: Grants Paid to Non-Government Schools (funded through Territorial Appropriation)

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000
ACT Government Grants ¹	68,392	69,034
Commonwealth Government Grants ²	269,601	277,541
Total	337,993	346,575

Note(s):

1. The increase in ACT Government Grants in the 2022-23 Budget compared to the 2021-22 estimated outcome mainly relates to indexation of recurrent grants, partially offset by the transition of funding to 20 per cent of the Schooling Resource Standard in line with the Commonwealth funding model.
2. The increase in Commonwealth Government Grants in the 2022-23 Budget is due to the indexation of recurrent grants in line with the Schooling Resource Standard indexation rate used in the Commonwealth funding model.

Accountability Indicators

Output Class 1: Public School Education

The Directorate has reviewed the accountability indicators for public school education to align with the implementation of the phased approach of the Future of Education initiative. A small number of changes were made to the indicators and came into effect from 2021-22.

The Future of Education initiative will evolve over the next ten years and the Directorate anticipates there will be continuous refinement of accountability indicators and measures over the course of this time.

Table 19: Accountability Indicators

Output Class 1 - Public School Education	2021-22 Targets	2021-22 Estimated Outcome	2022-23 Targets
Early Childhood Education			
a. Number of enrolments in preschool in public schools ¹	4,700	4,708	4,700
b. Number of enrolments of Aboriginal and Torres Strait Islander students in preschool in public schools ^{1,2}	275	321	275
School Participation			
a. Attendance rate of public school students in year 1 to year 10 ³	92%	91%	92%
Education and Care Services			
a. Assessment and ratings completed within legislated timeframes	100%	100%	100%
b. Annual compliance audit is delivered in full	100%	100%	100%
Disability Education			
a. Individual Learning Plans completed for students in special and mainstream schools who access special education services	100%	99%	100%
Senior Secondary Education			
a. Percentage of all year 10 students in public schools who proceed to public secondary college education ⁴	92%	92%	92%
b. Percentage of year 10 Aboriginal and Torres Strait Islander students in public schools who proceed to public secondary college education ⁴	92%	79%	92%
c. Percentage of all year 10 students in public schools who proceed to year 12 at a public senior secondary college ⁵	85%	84%	85%
d. Percentage of year 10 Aboriginal and Torres Strait Islander students in public schools who proceed to year 12 at a public senior secondary college ⁵	85%	74%	85%
e. Percentage of year 12 students in public schools who received an ACT Senior Secondary Certificate ⁶	90%	86%	90%
f. Percentage of year 12 Aboriginal and Torres Strait Islander students in public schools who received an ACT Senior Secondary Certificate ⁶	90%	67%	90%

Output Class 1 - Public School Education	2021-22 Targets	2021-22 Estimated Outcome	2022-23 Targets
Average Cost (\$) Per Student Per Annum in Public Schools			
a. Preschool ⁷	8,275	9,252	9,682
b. Primary School	17,771	18,075	18,835
c. High School	21,090	21,215	22,400
d. Secondary College	23,461	23,808	24,885
e. Special School	78,045	79,237	79,510
f. Mainstream School student with a disability	31,486	30,681	32,165

Note(s):

1. The indicator data should be considered a projection as preschool is not compulsory and is subject to parental choice. The indicator data is also impacted by birth rates, immigration and capacity in the non-government sector which can all significantly impact enrolment data between census collections in February and August.
2. 2021-22 estimated outcome was a result of an increase in the enrolments of Aboriginal and Torres Strait Islander students in public preschools that was greater than anticipated. Enrolment projections for 2022-23 are reflected in the targets for 2022-23.
3. ACT Government school data from 2018 onwards has been derived from a new school administration system. Care should be taken when comparing these data with data from previous years and from other jurisdictions.
4. This is an anticipated outcome rather than a target as it is based on the historical pattern of student/parental choice as per section 7 of the *Education Act 2004* which allows for parents to choose the most suitable education setting for their child.
5. This indicator is on improving secondary education in ACT schools in support of the National Youth Attainment Targets. It provides information on the successful transition of students from year 10 to year 12.
6. This indicator is on improving secondary education in ACT Schools in support of the National Youth Attainment Targets. It provides information on the proportion of year 12 students who attained an ACT Senior Secondary Certificate.
7. The increase in the 2021-22 estimated outcome compared to the 2021-22 target is mainly due to funding associated with the newly signed Commonwealth Preschool Reform Agreement.

Output Class 2: Non-Government Education

Table 20: Accountability Indicators

Output Class 2 – Non-Government Education	2021-22 Targets	2021-22 Estimated Outcome	2022-23 Targets
Output 2.1: Non-Government Education			
a. Grants paid within the required period of receiving funds from the Commonwealth Government	100%	100%	100%
b. Notification of outcome of home education registration application within legislated timeframe ¹	100%	95%	100%

Note(s):

1. This indicator came to effect in 2021-22 and reports the Education Directorate’s compliance with Section 131(7) of the *Education Act 2004*, which requires the Director-General to notify parents of a home education registration decision no later than 28 days after a complete application has been received.

Changes to Appropriation

Table 21: Changes to appropriation – Controlled Recurrent Payments

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	876,911	910,575	939,472	974,227	974,227
2021-22 Budget Review Policy Decisions					
Maintaining Accountability and Transparency of Government ¹	(178)	-	-	-	-
New and Expanded Schools - Strathnairn Primary School	-	-	200	1,750	3,400
2022-23 Budget Policy Decisions					
COVID-19 Response – Continuation of Funding of the Office of the Coordinator-General COVID-19 Non-Health and Strategic Emerging Priorities ¹	-	(98)	-	-	-
Investing in Public Education – Delivering Four-Year Old Preschool	-	1,569	1,811	2,112	1,133
Investing in Public Education – Education Amendment Act 2022	-	324	493	639	647
Investing in Public Education – Embedding a Safety Culture within ACT Public Schools	-	1,141	-	-	-
Investing in Public Education – Equitable Enrolment Adjustment	-	3,008	-	-	-
Investing in Public Education – Expanding Cleaning Services in ACT Public Schools	-	4,261	4,310	4,361	4,414
Investing in Public Education – Improving Digital Access for School Staff Members	-	1,604	1,678	1,756	1,836
Investing in Public Services – A New Funding Model for Injury Management ¹	-	(958)	(980)	(1,002)	(1,024)
Investing in Public Services – Establishment of the Office of Industrial Relations and Workforce Strategy ¹	-	(98)	(222)	-	-
Investing in Public Services – Improving ACT Public Service Flexibility ¹	-	(945)	(958)	(698)	(586)
Investing in Public Services – Supporting the ACT Ombudsman ¹	-	(106)	(107)	(109)	(110)
New and Expanded Schools - Development of the Whitlam Primary School and Early Childhood Education Centre	-	-	593	2,763	4,269
New and Expanded Schools – Investing in Gungahlin	-	1,351	4,185	5,883	6,880
New and Expanded Schools – Upgrading and Increasing School Capacity	-	-	100	200	200
New and Expanded Schools – Majura Primary School Modernisation	-	-	378	472	344
Supporting Social Inclusion – ACT Public Service Workforce Diversity and Inclusion ¹	-	(227)	(243)	(252)	(261)
2022-23 Budget Technical Adjustments					
Commonwealth Grant - MoneySmart Teaching National Partnership	140	-	-	-	-
Commonwealth Grant - Preschool Reform Agreement	3,396	9,654	9,654	9,654	6,758
Commonwealth Grant - Students First Funding – Government Schools	881	(512)	(860)	(1,182)	7,289

Table 21: Changes to appropriation – Controlled Recurrent Payments - continued

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2022-23 Budget Technical Adjustments - Continued					
Government Accommodation Transition	(26)	(26)	(26)	(26)	-
Government Preschool Enrolment Adjustment 2022-23	-	(2,594)	(2,672)	(2,752)	(2,835)
Government School Enrolment Adjustment 2022-23	-	2,391	2,462	2,536	2,612
Investing in Public Education – More Teacher Librarians 2025-26 Uplift ²	-	-	-	-	1,664
Revised Funding Profile - ACT Early Childhood Strategy	(440)	440	-	-	-
Revised Funding Profile - Early Childhood Scholarships	(700)	700	-	-	-
Revised Funding Profile - Investing in Public Education - Future of Education Equity Fund	(720)	720	-	-	-
Revised Funding Profile - Investing in Public Education - Headstart Pilot Program	(50)	50	-	-	-
Revised Funding Profile - MoneySmart Teaching National Partnership	(483)	483	-	-	-
Revised Funding Profile - Schools for our Growing City - North Gungahlin High School	1,531	(1,531)	-	-	-
Revised Funding Profile - Schools for our Growing City - North Gungahlin Primary School	662	(662)	-	-	-
Revised Funding Profile - Set up for Success - Early Childhood Program	(63)	63	-	-	-
Revised Indexation Parameters	-	23	47	66	24,264
Revised Wages and Salaries Parameters	-	2,933	2,939	1,882	1,822
Transfer to Community Services Directorate – Training ACT Government Frontline Workers to Respond to Family Violence	-	(68)	-	-	-
2022-23 Budget	880,861	933,465	962,254	1,002,280	1,036,943

Note(s):

1. Policy adjustments reflect Education Directorate contributions to whole-of-government 2022-23 Budget initiatives.
2. Funding adjustment reflects the 2021-22 Budget initiative providing a further uplift in Teacher Librarian resources in 2025-26.

Table 22: Changes to appropriation – Expenses on Behalf of the Territory

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	328,412	338,358	348,396	357,035	357,035
2022-23 Budget Technical Adjustments					
Commonwealth Grant - Students First Funding - Non-Government Schools	9,581	8,217	8,516	8,074	14,311
Revised Indexation Parameters	-	-	-	-	1,433
2022-23 Budget	337,993	346,575	356,912	365,109	372,779

Table 23: Changes to appropriation – Capital Injections, Controlled

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2021-22 Budget	178,631	202,761	88,452	37,204	37,204
2021-22 Budget Review Policy Decisions					
New and Expanded Schools - Garran Primary School	-	5,000	10,000	25,000	20,000
New and Expanded Schools - Narrabundah College	-	2,888	16,780	11,052	-
New and Expanded Schools - Strathnairn Primary School	-	5,000	15,000	25,000	15,000
2022-23 Budget Policy Decisions					
COVID-19 Response – Improved Ventilation at Schools	-	3,568	-	-	-
New and Expanded Schools - Development of the Whitlam Primary School and Early Childhood Education Centre	-	2,102	13,925	28,477	24,427
New and Expanded Schools – Investing in Gungahlin	-	-	14,808	-	-
New and Expanded Schools – Majura Primary School Modernisation	-	841	7,521	14,588	12,501
New and Expanded Schools – Upgrading and Increasing School Capacity	-	7,692	-	-	-
2022-23 Budget Technical Adjustments					
Acquisition of Land for Development of the Whitlam Primary School and Early Childhood Education Centre ¹	-	27,038	-	-	-
Better Infrastructure Fund Indexation 2025-26	-	-	-	-	444
Investing in Public Education – Digital Access and Equity Indexation 2025-26	-	-	-	-	126
Revised Funding Profile - Better Schools for Our Kids - Expanding Schools in Gungahlin	(1,195)	1,195	-	-	-
Revised Funding Profile - Delivering a New Primary School at Throsby	7,136	(7,136)	-	-	-
Revised Funding Profile - Delivery Energy-Efficient Heating Upgrades for ACT Public Schools	(1,280)	(6,720)	8,000	-	-
Revised Funding Profile - Expanding Franklin Early Childhood School	3,500	(3,500)	-	-	-
Revised Funding Profile - Investing in Public Education - Digital Access and Equity	(499)	499	-	-	-
Revised Funding Profile – Investing in Public Education – Essential ICT System Upgrades and Modifications	(160)	160	-	-	-
Revised Funding Profile - Investing in Public Education - Set up for Success - Early Childhood Program	(170)	170	-	-	-
Revised Funding Profile - More Schools, Better Schools - Campbell Primary Modernisation	3,012	(3,012)	-	-	-
Revised Funding Profile – More Schools, Better Schools – Delivering Molonglo P-10	(1,445)	1,445	-	-	-
Revised Funding Profile - More Schools, Better Schools - More Places at Gungahlin Schools	(967)	967	-	-	-
Revised Funding Profile - New and Expanded Schools - Expansion of Margaret Hendry Primary School and a New Taylor High School	(10,899)	(27,000)	37,899	-	-

Table 23: Changes to appropriation – Capital Injections, Controlled - continued

	2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
2022-23 Budget Technical Adjustments - Continued					
Revised Funding Profile - New and Expanded Schools - Future Planning	(3,285)	(715)	4,000	-	-
Revised Funding Profile - New and Expanded Schools - Garran Primary School Redevelopment	-	(3,000)	2,000	1,000	-
Revised Funding Profile - New and Expanded Schools - Garran Primary School Redevelopment - Design	(670)	670	-	-	-
Revised Funding Profile - New and Expanded Schools - Increasing School Capacity	(7,000)	7,000	-	-	-
Revised Funding Profile – New and Expanded Schools – Narrabundah College Modernisation	-	(1,000)	1,000	-	-
Revised Funding Profile – New and Expanded Schools – Narrabundah College Modernisation - Design	(500)	500	-	-	-
Revised Funding Profile – New and Expanded Schools – Strathnairn Primary School	-	(3,000)	2,000	1,000	-
Revised Funding Profile – New and Expanded Schools – Strathnairn Primary School - Design	(850)	850	-	-	-
Revised Funding Profile - North Gungahlin Investment - Amaroo School Expansion	2,700	(2,700)	-	-	-
Revised Funding Profile – Schools for our Growing City – Kenny High School	-	(19,410)	16,410	3,000	-
Revised Funding Profile - Supporting our School System - Improving ICT	(1,401)	1,401	-	-	-
Revised Funding Profile - Schools for the Future - Modernising Belconnen High	(1,000)	1,000	-	-	-
Streamlining the funding of Major Projects Canberra ²	-	(6,383)	(2,129)	-	-
Supporting our School System – Improving ICT Indexation 2025-26	-	-	-	-	158
2022-23 Budget	163,658	189,171	235,666	146,321	109,860

Note:

1. Adjustment reflects funding for the fair value land purchase from the Suburban Land Agency for the Whitlam Primary School and Early Childhood Education Centre site.
2. Adjustment reflects the transfer of appropriation to Major Projects Canberra for support in delivering existing Education Directorate capital works projects.

Summary of 2022-23 Infrastructure Program

Table 24: 2022-23 Education Directorate Infrastructure Program

Project	Total Project Value ¹	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	Four Year Investment \$'000	Physical Completion Date ²
CAPITAL WORKS PROGRAM							
New Works							
<i>New and Expanded Schools</i>							
Development of the Whitlam Primary School and Early Childhood Education Centre ³	76,750	2,102	13,925	28,477	24,427	68,931	Dec-24
Garran Primary School	62,400	2,000	12,000	26,000	20,000	60,000	Dec-24
Majura Primary School Modernisation	39,330	841	7,521	14,588	12,501	35,451	Dec-25
Narrabundah College	31,910	1,888	17,780	11,052	-	30,720	Dec-24
Planning for Increasing College Capacity in Canberra's North ⁴	1,000	1,000	-	-	-	1,000	Feb-23
Strathnairn Primary School	62,400	2,000	17,000	26,000	15,000	60,000	Dec-24
Upgrading and Increasing School Capacity	8,000	7,692	-	-	-	7,692	Jun-23
Total New Capital	281,790	17,523	68,226	106,117	71,928	263,794	
Capital Upgrade Programs							
New and Expanded Schools - School Maintenance and Infrastructure Upgrades	Ongoing	25,947	22,181	25,850	26,294	100,272	Ongoing
Total Capital Upgrade Programs	N/A	25,947	22,181	25,850	26,294	100,272	
Works in Progress							
Better Schools for our Kids - Expanding Schools in Gungahlin	24,606	1,195	-	-	-	1,195	Jul-22
COVID-19 Response – Improved Ventilation in Schools	3,568	3,568	-	-	-	3,568	Dec-22
Delivering a New Primary School at Throsby	43,913	2,365	481	-	-	2,846	Jul-22
Delivery Energy-Efficient Heating Upgrades for ACT Public Schools	15,964	2,800	8,000	-	-	10,800	Jun-24
Expanding Franklin Early Childhood School	29,447	529	-	-	-	529	Aug-22
More Places for Students at Gold Creek School's Senior Campus	6,442	2,825	-	-	-	2,825	Aug-22
More Places for Students at Northside Schools	8,504	2,359	-	-	-	2,359	Feb-23
More Schools, Better Schools - Campbell Primary School Modernisation	18,819	365	-	-	-	365	Jun-22
More Schools, Better Schools - Delivering Molonglo P-10	70,000	1,483	-	-	-	1,483	Dec-22
More Schools, Better Schools - More Places at Gungahlin Schools	19,830	967	-	-	-	967	Dec-22
More Schools, Better Schools - Roof Replacement Program	17,960	481	-	-	-	481	Aug-22

Table 24: 2022-23 Education Directorate Infrastructure Program - continued

Project	Total Project Value ¹	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	Four Year Investment \$'000	Physical Completion Date ²
Works in Progress - Continued							
New and Expanded Schools - Expansion of Margaret Hendry Primary School and a New Taylor High School	132,808	36,712	87,534	-	-	124,246	Dec-23
New and Expanded Schools - Future Planning	9,000	2,819	4,000	-	-	6,819	Jun-23
New and Expanded Schools - Garran Primary School Redevelopment - Design	970	670	-	-	-	670	Dec-22
New and Expanded schools - Increasing School Capacity	19,800	7,000	-	-	-	7,000	Jun-23
New and Expanded Schools - Narrabundah College Modernisation - Design	600	500	-	-	-	500	Dec-22
New and Expanded Schools - Strathnairn Primary School - Design	1,000	850	-	-	-	850	Dec-22
North Gungahlin Investment - Amaroo School Expansion	12,730	713	-	-	-	713	Dec-21
Removing Hazardous Materials from Schools ⁴	15,000	3,750	3,750	3,750	-	11,250	Jun-25
Schools for our Growing City - Kenny High School	85,900	37,385	34,334	3,000	-	74,719	Dec-23
Schools for our Growing City - North Gungahlin High School ⁴	2,000	149	-	-	-	149	Dec-22
Total Works in Progress	538,861	109,485	138,099	6,750	-	254,334	
INFORMATION AND COMMUNICATION TECHNOLOGY PROGRAM (ICT)							
ICT Works in Progress							
Investing in Public Education – Digital Access and Equity	Ongoing	4,912	4,713	5,033	5,159	19,817	Ongoing
Investing in Public Education – Essential ICT System Upgrades and Modifications	400	160	-	-	-	160	Jun-23
Investing in Public Education - Set up for Success - Early Childhood Program	600	570	-	-	-	570	Jun-23
Supporting our School System – Improving ICT	Ongoing	7,435	6,197	6,321	6,479	26,432	Ongoing
Total ICT Works in Progress	1,000	13,077	10,910	11,354	11,638	46,979	
TOTAL INFRASTRUCTURE INVESTMENT PROGRAM	821,651	166,032	239,416	150,071	109,860	665,379	

Note(s):

1. The total project value reflects costs for both the Education Directorate and Major Projects Canberra. As a result, the total project value will exceed the four year investment in some instances as this reflects appropriation provided to the Education Directorate only.
2. The dates in Table 24 reflect physical completion of the project. For some projects, financial completion will occur after that date.
3. Funding amounts in Table 24 for the *Development of the Whitlam Primary School* initiative do not include the costs associated with the fair value land acquisition of \$27.038 million.
4. Table 24 includes projects that are funded from Controlled Recurrent Payments and from within existing resources of the Directorate.

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2021-22 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

Table 25: Education Directorate: Operating Statement

2021-22 Budget \$'000		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
Income							
876,911	Controlled Recurrent Payments	880,861	933,465	6	962,254	1,002,280	1,036,943
18,909	Sale of Goods and Services from Contracts with Customers	32,792	17,861	(46)	18,336	18,703	19,122
33,178	Grants and Contributions Revenue	24,147	42,670	77	40,565	40,292	39,176
1,396	Interest Revenue	1,408	1,396	(1)	1,417	1,438	1,460
2,510	Other Income	2,510	2,534	1	2,626	2,682	2,744
932,904	Total Income	941,718	997,926	6	1,025,198	1,065,395	1,099,445
Expenses							
763,414	Employee Expenses	786,888	807,456	3	835,808	866,161	893,120
91,485	Supplies and Services	91,594	100,285	9	103,380	111,851	118,103
82,474	Depreciation and Amortisation	82,474	87,108	6	91,989	96,526	99,012
9,321	Grants and Purchased Services	8,600	8,042	(6)	6,998	7,117	6,912
393	Borrowing Costs	393	265	(33)	111	111	111
69,951	Other Expenses	60,903	76,232	25	76,279	78,336	81,043
1,017,038	Total Expenses	1,030,852	1,079,388	5	1,114,565	1,160,102	1,198,301
(84,134)	Operating Result¹	(89,134)	(81,462)	9	(89,367)	(94,707)	(98,856)
(84,134)	Total Comprehensive Result¹	(89,134)	(81,462)	9	(89,367)	(94,707)	(98,856)

Note(s):

1. Excluding depreciation, the Education Directorate's Total Income exceeds Total Expenses in the 2022-23 Budget and forward years. This is mainly due to resources received free of charge from Major Projects Canberra associated with the delivery of capital works projects.

Table 26: Education Directorate: Balance Sheet

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Current Assets							
58,054	Cash and Investments	58,055	58,686	1	59,317	60,140	60,963
5,491	Receivables	5,491	5,489	..	5,487	5,485	5,483
3,137	Other Assets	3,136	3,136	-	3,136	3,136	3,136
66,682	Total Current Assets	66,682	67,311	1	67,940	68,761	69,582
Non-Current Assets							
2,200,840	Property, Plant and Equipment	2,205,503	2,309,507	5	2,398,885	2,527,009	2,567,541
9,708	Intangible Assets	9,378	9,278	(1)	9,178	9,078	8,978
69,696	Capital Works in Progress	53,492	59,845	12	119,913	46,903	21,255
2,280,244	Total Non-Current Assets	2,268,373	2,378,630	5	2,527,976	2,582,990	2,597,774
2,346,926	TOTAL ASSETS	2,335,055	2,445,941	5	2,595,916	2,651,751	2,667,356
Current Liabilities							
16,826	Payables and Contract Liabilities	18,944	18,944	-	18,944	18,944	18,944
449	Lease Liabilities	449	295	(34)	188	184	180
194,503	Employee Benefits	203,679	206,989	2	210,654	214,672	219,070
2,118	Other Liabilities	-	-	-	-	-	-
213,896	Total Current Liabilities	223,072	226,228	1	229,786	233,800	238,194
Non-Current Liabilities							
768	Borrowings	769	603	(22)	437	359	281
762	Lease Liabilities	762	664	(13)	663	663	663
17,861	Employee Benefits	16,786	17,071	2	17,356	17,641	17,926
136	Other Provisions	136	136	-	136	136	136
19,527	Total Non-Current Liabilities	18,453	18,474	..	18,592	18,799	19,006
233,423	TOTAL LIABILITIES	241,525	244,702	1	248,378	252,599	257,200
2,113,503	NET ASSETS	2,093,530	2,201,239	5	2,347,538	2,399,152	2,410,156
REPRESENTED BY FUNDS EMPLOYED							
1,001,424	Accumulated Funds	981,451	1,089,160	11	1,235,459	1,287,073	1,298,077
1,112,079	Asset Revaluation Surplus	1,112,079	1,112,079	-	1,112,079	1,112,079	1,112,079
2,113,503	TOTAL FUNDS EMPLOYED	2,093,530	2,201,239	5	2,347,538	2,399,152	2,410,156

Table 27: Education Directorate: Statement of Changes in Equity

Budget at 30/6/22 \$'000		Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000
Opening Equity							
906,927	Opening Accumulated Funds	906,927	981,451	8	1,089,160	1,235,459	1,287,073
1,112,079	Opening Asset Revaluation Reserve	1,112,079	1,112,079	-	1,112,079	1,112,079	1,112,079
2,019,006	Balance at the Start of the Reporting Period	2,019,006	2,093,530	4	2,201,239	2,347,538	2,399,152
Comprehensive Income							
(84,134)	Operating Result	(89,134)	(81,462)	9	(89,367)	(94,707)	(98,856)
(84,134)	Total Comprehensive Result	(89,134)	(81,462)	9	(89,367)	(94,707)	(98,856)
-	Total Movement in Reserves	-	-	-	-	-	-
Transactions Involving Owners Affecting Accumulated Funds							
178,631	Capital Injections	163,658	189,171	16	235,666	146,321	109,860
178,631	Total Transactions Involving Owners Affecting Accumulated Funds	163,658	189,171	16	235,666	146,321	109,860
Closing Equity							
1,001,424	Closing Accumulated Funds	981,451	1,089,160	11	1,235,459	1,287,073	1,298,077
1,112,079	Closing Asset Revaluation Reserve	1,112,079	1,112,079	-	1,112,079	1,112,079	1,112,079
2,113,503	Balance at the end of the Reporting Period	2,093,530	2,201,239	5	2,347,538	2,399,152	2,410,156

Table 28: Education Directorate: Cash Flow Statement

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
876,911	Controlled Recurrent Payments	880,861	933,465	6	962,254	1,002,280	1,036,943
18,909	Sale of Goods and Services from Contracts with Customers	32,792	17,861	(46)	18,336	18,703	19,122
1,396	Interest Receipts	1,408	1,396	(1)	1,417	1,438	1,460
15,801	Goods and Services Tax Input Tax Credits from the Australian Taxation Office	15,801	15,801	-	15,801	15,801	15,801
1,739	Goods and Services Tax Collected from Customers	1,739	1,739	-	1,739	1,739	1,739
26,754	Other	17,723	27,139	53	27,597	27,653	27,715
941,510	Total Receipts from Operating Activities	950,324	997,401	5	1,027,144	1,067,614	1,102,780
Payments							
759,842	Employee	775,216	803,863	4	831,860	861,860	888,439
82,551	Supplies and Services	82,660	89,547	8	92,444	100,738	106,823
9,321	Grants and Purchased Services	8,600	8,042	(6)	6,998	7,117	6,912
15	Borrowing Costs	15	7	(53)	1	1	1
1,739	Goods and Services Tax Paid to the Australian Taxation Office	1,739	1,739	-	1,739	1,739	1,739
15,801	Goods and Services Tax Paid to Suppliers	15,801	15,801	-	15,801	15,801	15,801
69,852	Other	60,804	76,133	25	76,180	78,237	80,944
939,121	Total Payments from Operating Activities	944,835	995,132	5	1,025,023	1,065,493	1,100,659
2,389	Net Cash Inflows/(Outflows) from Operating Activities	5,489	2,269	(59)	2,121	2,121	2,121
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
179,246	Purchase of Property, Plant and Equipment	167,703	162,618	(3)	236,881	147,536	111,075
600	Purchase of Land and Intangibles	270	27,768	#	-	-	-
179,846	Total Payments from Investing Activities	167,973	190,386	13	236,881	147,536	111,075
(179,846)	Net Cash Inflows/(Outflows) from Investing Activities	(167,973)	(190,386)	(13)	(236,881)	(147,536)	(111,075)

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
178,631	Capital Injections	163,658	189,171	16	235,666	146,321	109,860
178,631	Total Receipts from Financing Activities	163,658	189,171	16	235,666	146,321	109,860
Payments							
772	Repayment of Borrowings	772	165	(79)	165	77	77
378	Repayment of Lease Liabilities - Principal	378	258	(32)	110	6	6
1,150	Total Payments from Financing Activities	1,150	423	(63)	275	83	83
177,481	Net Cash Inflows/(Outflows) from Financing Activities	162,508	188,748	16	235,391	146,238	109,777
24	Net Increase/(Decrease) in Cash and Cash Equivalents	24	631	#	631	823	823
58,030	Cash and Cash Equivalents at the Beginning of the Reporting Period	58,031	58,055	..	58,686	59,317	60,140
58,054	Cash and Cash Equivalents at the End of the Reporting Period	58,055	58,686	1	59,317	60,140	60,963

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- controlled recurrent payments:
 - the increase of \$3.950 million in the 2021-22 estimated outcome from the original budget is primarily due to Commonwealth Government Grants (\$4.417 million) mainly associated with the Preschool Reform Agreement and Students' First recurrent grants; and
 - the increase of \$52.604 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to new and continuing initiatives (\$25.019 million), indexation (\$19.781 million) and Commonwealth Government Grants (\$11.033 million) mainly associated with Students' First recurrent grants, partially offset by financial reprofiling of initiatives (\$4.386 million) and whole-of-government savings contributions (\$2.254 million).
- sale of goods and services from contracts with customers:
 - the increase of \$13.883 million in the 2021-22 estimated outcome from the original budget is primarily due to increased revenue from the COVID-19 Response Fund (\$17.260 million), partially offset by decreased revenue associated with lower numbers of international students (\$3.377 million); and
 - the decrease of \$14.931 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to the cessation of the COVID Response Fund (\$17.260 million), partially offset with an expected recovery in operations as the impact of COVID-19 reduces.
- grants and contributions:
 - the decrease of \$9.031 million in the 2021-22 estimated outcome from the original budget is due to lower than budgeted revenue in schools including reduced excursion revenue resulting from COVID-19; and
 - the increase of \$18.523 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to budgeted increases in revenue in schools associated with an expected recovery in operations as the impact of COVID-19 reduces.
- employee expenses:
 - the increase of \$23.474 million in the 2021-22 estimated outcome from the original budget is primarily due to COVID-19 response measures (\$11.677 million), revised actuarial estimates of future long service leave liabilities (\$8.100 million) and Commonwealth Government Grants (\$3.760 million) mainly associated with the Preschool Reform Agreement and Students' First recurrent grants; and

- the increase of \$20.568 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to wage indexation parameters (\$14.993 million), new and continuing initiatives (\$10.364 million) and Commonwealth Government Grants (\$7.399 million) mainly associated with Students' First recurrent grants partially offset by the flow-on impact of one-off costs associated with the cessation of COVID Response Fund measures (\$10.239 million) and revised actuarial estimates of future long service leave liabilities (\$8.100 million).
- supplies and services:
 - the increase of \$8.691 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to new and continuing initiatives (\$9.066 million), indexation (\$1.491 million) and Commonwealth Government Grants (\$0.517 million) partially offset by financial reprofiling of initiatives (\$2.806 million) and whole-of-government savings contributions (\$1.296 million).
- depreciation and amortisation:
 - the increase of \$4.634 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to new and continuing initiatives including *Digital Access and Equity* and *School Upgrades and Expansions*.
- grants and purchased services:
 - the decrease of \$0.721 million in the 2021-22 estimated outcome from the original budget is primarily due to financial reprofiling of initiatives (\$1.183 million) offset by Commonwealth Government Grants (\$0.462 million); and
 - the decrease of \$0.558 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to financial reprofiling of initiatives (\$0.912 million) offset by Commonwealth Government Grants (\$0.444 million).
- other expenses:
 - the decrease of \$9.048 million in the 2021-22 estimated outcome from the original budget is primarily due to lower than budgeted revenue in schools associated with the COVID-19 Pandemic; and
 - the increase of \$15.329 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to new and continuing initiatives (\$3.127 million), Commonwealth Government Grants (\$1.334 million), indexation (\$1.165 million) and an assumed increase in school expenses as the impact of the COVID-19 Pandemic reduces and activity returns to normal.

Balance Sheet

- non-current assets:
 - the decrease of \$11.871 million in the 2021-22 estimated outcome from the original budget is primarily due to financial reprofiling of existing projects including *Expansion of Margaret Hendry Primary School, a New Taylor High School and Increasing School Capacity*.
 - the increase of \$110.257 million in the 2022-23 Budget from the estimated outcome is mainly due to assets associated with new projects including *School Upgrades and Expansions, Modernisation of Garran Primary School and Strathnairn Primary School*.
- current liabilities:
 - the increase of \$9.176 million in the 2021-22 estimated outcome from the original budget is primarily due to revised parameters used to calculate future long service leave entitlements and wages and salaries increases.

Statement of Changes in Equity

- capital injections:
 - the decrease of \$14.973 million in the 2021-22 estimated outcome from the original budget is due to financial reprofiling of capital works (\$14.973 million) into future years for *Margaret Hendry and Taylor High School* (\$10.899 million) and *Increasing School Capacity* (\$7.000 million) partially offset by accelerated capital works programs for *Throsby Primary School* (\$7.136 million) and *Expanding Franklin Early Childhood School* (\$3.500 million); and
 - the increase of \$25.513 million in the 2022-23 Budget from the 2021-22 estimated outcome is primarily due to new capital works initiatives (\$27.091 million), funding for the acquisition of land for the *Whitlam Primary School and Early Childhood Education Centre* (\$27.038 million) partially offset by financial reprofiling of capital works (\$24.052 million).

Cash Flow Statement

Variations in the Statement are explained in the notes above.

Financial Statements – Territorial

Table 29: Education Directorate: Statement of Income and Expenses on behalf of the Territory

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
	Income						
328,412	Payment for Expenses on Behalf of the Territory	337,993	346,575	3	356,912	365,109	372,779
328,412	Total Income	337,993	346,575	3	356,912	365,109	372,779
	Expenses						
328,412	Grants and Purchased Services	337,993	346,575	3	356,912	365,109	372,779
328,412	Total Expenses	337,993	346,575	3	356,912	365,109	372,779
-	Operating Result	-	-	-	-	-	-
-	Total Comprehensive Result	-	-	-	-	-	-

Table 30: Education Directorate: Statement of Assets and Liabilities on behalf of the Territory

Budget at 30/6/22 \$'000	Estimated Outcome at 30/6/22 \$'000	Budget at 30/6/23 \$'000	Var %	Estimate at 30/6/24 \$'000	Estimate at 30/6/25 \$'000	Estimate at 30/6/26 \$'000	
Current Assets							
604	Cash and Investments	604	604	-	604	604	604
604	Total Current Assets	604	604	-	604	604	604
Non-Current Assets							
-	Total Non-Current Assets	-	-	-	-	-	-
604	TOTAL ASSETS	604	604	-	604	604	604
Current Liabilities							
604	Other Liabilities	604	604	-	604	604	604
604	Total Current Liabilities	604	604	-	604	604	604
Non-Current Liabilities							
-	Total Non-Current Liabilities	-	-	-	-	-	-
604	TOTAL LIABILITIES	604	604	-	604	604	604
-	NET ASSETS	-	-	-	-	-	-
REPRESENTED BY FUNDS EMPLOYED							
-	TOTAL FUNDS EMPLOYED	-	-	-	-	-	-

Table 31: Education Directorate: Cash Flow Statement on behalf of the Territory

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
328,412	Payment for Expenses on Behalf of the Territory	337,993	346,575	3	356,912	365,109	372,779
6,980	Goods and Services Tax Input Tax Credits from the Australian Taxation Office	6,980	7,049	1	7,222	7,349	7,349
335,392	Total Receipts from Operating Activities	344,973	353,624	3	364,134	372,458	380,128
Payments							
328,412	Grants and Purchased Services	337,993	346,575	3	356,912	365,109	372,779
6,980	Goods and Services Tax Paid to Suppliers	6,980	7,049	1	7,222	7,349	7,349
335,392	Total Payments from Operating Activities	344,973	353,624	3	364,134	372,458	380,128
-	Net Cash Inflows/(Outflows) from Operating Activities	-	-	-	-	-	-
604	Cash and Cash Equivalents at the Beginning of the Reporting Period	604	604	-	604	604	604
604	Cash and Cash Equivalents at the End of the Reporting Period	604	604	-	604	604	604

Notes to the Territorial Budget Statements

Significant variations are as follows:

Statement of Income and Expenses on behalf of the Territory

- payment for Expenses on Behalf of the Territory:
 - the increase of \$9.581 million in the 2021-22 estimated outcome from the original budget is due to increased Commonwealth Government Grants (\$9.581 million) to non-government schools; and
 - the increase of \$8.582 million in the 2022-23 Budget from the 2021-22 estimated outcome is predominantly due to increased Commonwealth Grants (\$7.940 million) to non-government schools and the indexation of ACT Government Grants (\$2.333 million).

Statement of Assets and Liabilities on behalf of the Territory

Variations in the Statement are explained in the notes above.

Cash Flow Statement

Variations in the Statement are explained in the notes above.

Table 32: Output Class 1: Public School Education Operating Statement

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
	Income						
872,426	Controlled Recurrent Payments	875,796	927,965	6	956,682	996,632	1,031,674
18,876	Sale of Goods and Services from Contracts with Customers	32,762	17,828	(46)	18,302	18,667	19,085
33,161	Grants and Contributions Revenue	24,130	42,653	77	40,548	40,275	39,159
1,396	Interest Revenue	1,408	1,396	(1)	1,417	1,438	1,460
2,083	Other Income	2,083	2,104	1	2,180	2,224	2,274
927,942	Total Income	936,179	991,946	6	1,019,129	1,059,236	1,093,652
	Expenses						
761,385	Employee Expenses	784,641	804,819	3	833,145	863,462	890,550
89,994	Supplies and Services	90,102	98,735	10	101,778	110,206	116,423
82,265	Depreciation and Amortisation	82,265	86,899	6	91,780	96,317	98,803
7,878	Grants and Purchased Services	6,777	6,248	(8)	5,193	5,301	5,368
393	Borrowing Costs	393	265	(33)	111	111	111
69,951	Other Expenses	60,903	76,232	25	76,279	78,336	81,043
1,011,866	Total Ordinary Expenses	1,025,081	1,073,198	5	1,108,286	1,153,733	1,192,298
(83,924)	Operating Result	(88,902)	(81,252)	9	(89,157)	(94,497)	(98,646)

Table 33: Output Class 2: Non-Government Education Operating Statement

2021-22 Budget		2021-22 Estimated Outcome \$'000	2022-23 Budget \$'000	Var %	2023-24 Estimate \$'000	2024-25 Estimate \$'000	2025-26 Estimate \$'000
	Income						
4,485	Controlled Recurrent Payments	5,065	5,500	9	5,572	5,648	5,269
33	Sale of Goods and Services from Contracts with Customers	30	33	10	34	36	37
17	Grants and Contributions Revenue	17	17	-	17	17	17
427	Other Income	427	430	1	446	458	470
4,962	Total Income	5,539	5,980	8	6,069	6,159	5,793
	Expenses						
2,029	Employee Expenses	2,247	2,637	17	2,663	2,699	2,570
1,491	Supplies and Services	1,492	1,550	4	1,602	1,645	1,680
209	Depreciation and Amortisation	209	209	-	209	209	209
1,443	Grants and Purchased Services	1,823	1,794	(2)	1,805	1,816	1,544
5,172	Total Ordinary Expenses	5,771	6,190	7	6,279	6,369	6,003
(210)	Operating Result	(232)	(210)	10	(210)	(210)	(210)