



ACT
Government

Australian
Capital Territory
Budget
2020–21



Driving Canberra's Recovery

Budget Statements F
Education Directorate



Australian
Capital Territory
**Budget
2020–21**



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Budget Statements F
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Structure and Content of the 2020-21 Budget Papers

The 2020-21 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 2020-21 Budget and forward estimates for the general government sector, the public trading enterprise sector and the total Territory Government.

Details of the projected 2020-21 Budget results are provided, as well as background information on the development of the 2020-21 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of the 2020-21 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.



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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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 an accessible and inclusive environment. Empowering children and young people to learn creates a lifelong legacy. 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 stakeholders and has a highly collaborative relationship with the Catholic Education Office and the independent school 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 providers.

The Directorate will deliver the Government priorities through the second phase of the Future of Education Strategy and the implementation of Set up for Success: ACT Early Childhood Strategy.

2020-21 Priorities

The Directorate's priorities in 2020-21 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*. This 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 students are active participants in their learning who can make informed choices about what and

how they learn. This includes connection and belonging; disability inclusion; cultural integrity and personalised learning.

- Empowered Learning Professionals – supporting teachers and allied health professionals to meet the needs of students through access to high quality training, mentoring and professional development, and supporting school leaders to build expert teaching teams. This includes building capability and growing the workforce.
- Strong Communities for Learning – building collaborative partnerships between schools, government and community service providers to enhance wellbeing, resilience and connections throughout the community, and ensuring parents and carers are active participants in school life and in the learning of their children. This includes equity and Parent and Community partnerships.
- Systems that Support Learning – ensuring the systems that support education enable the flexible delivery approaches that are required to meet diverse needs, including legislation, resourcing and teaching tools, organisational structures and culture, public accountability and reporting, and data and information technology. This includes digital, infrastructure and data driven improvement initiatives.

Set up for Success: ACT Early Childhood Strategy

The Directorate will deliver the Set up for Success: ACT Early Childhood Strategy. This includes a focus on:

- A fair start for every child - the provision of access to quality early childhood education and development for every child, equitably delivered with a priority on those that would most benefit. This includes expanding existing early childhood education and care placements for priority children, from 40 to 48 weeks per year to support continuity for children and families.
- Valuing educators, values children - recognising that quality interactions with children drive child development and therefore educators must be professionally recognised in rewarding, empowering, maturing but sustainable ways. This includes delivery of trauma training and building communities of practice between early childhood education and care services and schools.
- Every child has a story - affirming that each child has a unique background and circumstances and each child's learning and development needs, and opportunities should be nurtured and supported. This includes supported transitions for three year olds into four year old preschool aligned to the early years learning framework.
- Working together for children - making the best use of public funding to ensure that children and families experience best practice in early childhood education and care. This includes partnering with the Community Services Directorate to connect families to early childhood education and care and working with the Aboriginal and Torres Strait Islander community to codesign the evolution of Koori preschools.

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:

- Continue the construction of Evelyn Scott School P-10 (Denman Prospect) and a primary school in Thrsoby.
- Undertake feasibility and master planning for future new school infrastructure in Gungahlin, Woden, Belconnen, Molonglo, Inner North and Inner South.
- Deliver new school infrastructure and expansions at Franklin School, Campbell Primary School, Amaroo Senior School and Gold Creek Senior School.
- Undertake school maintenance works, sustainability upgrades and hazardous material investigations/remediation works.

Estimated Employment Level

Table 1: Estimated Employment Level

	2018-19 Actual Outcome	2019-20 Budget	2019-20 Actual Outcome	2020-21 Budget
Staffing (FTE)	5,700	5,920	6,072 ¹	6,320 ²

Note(s):

1. The increase of 2.6 per cent from the 2019-20 Budget to the 2019-20 actual outcome mainly relates to COVID-19 stimulus initiatives associated with Jobs for Canberrans and supporting casual staff, as well as increased enrolments in 2020.
2. The increase in the 2020-21 Budget from the 2019-20 actual outcome primarily relates to additional COVID-19 stimulus initiatives associated with Jobs for Canberrans and supporting casual staff, full year impact of insourcing school cleaning employees, increased student enrolments and new budget funded initiatives.

Strategic Objectives and Indicators

The Education Directorate's strategic objectives for 2020-21 align with the Future of Education Strategy and are reflected in the Directorate's Strategic Plan 2018-2021: *A Leading Learning Organisation*.

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.

The Future of Education 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	2015	2016	2017	2018	2019	2020 Target
Equity Gap	51 ¹	48 ¹	45 ¹	57	52	51 ²

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 will be 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	2015	2016	2017	2018	2019	2020 Target
Equity Gap	41 ¹	45 ¹	37 ¹	45	44	43 ²

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 will be 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

	2013-15 Actual	2014-16 Actual	2015-17 Actual	2016-18 Actual	2017-19 Actual	2018-20 Target ¹
Year 3	442	439	441	440	446	442
Year 5	522	515	520	522	520	526
Gain	80	76	79	82	74	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 will be 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

	2013-15 Actual	2014-16 Actual	2015-17 Actual	2016-18 Actual	2017-19 Actual	2018-20 Target ¹
Year 3	413	415	411	412	421	416
Year 5	503	498	497	497	499	506
Gain	90	83	86	85	78	90

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 will be 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

	2013-15 Actual	2014-16 Actual	2015-17 Actual	2016-18 Actual	2017-19 Actual	2018-20 Target ¹
Year 7	558	563	566	558	563	560
Year 9	597	597	596	599	592	600
Gain	39	34	30	41	29	40

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 will be 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

	2013-15 Actual	2014-16 Actual	2015-17 Actual	2016-18 Actual	2017-19 Actual	2018-20 Target ¹
Year 7	548	552	551	556	551	556
Year 9	597	593	594	600	594	603
Gain	49	41	43	44	43	47

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 will be 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.

	2016	2017	2018	2019	2020 Target	2020 Actual ¹
Student - School Identification	N/A	N/A	60%	60%	61%	66%

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to the timing of this budget, the 2020 results are available for inclusion against the 2020 target. These have been included for transparency and will be reported in the 2020-21 Annual Report.

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.

	2016	2017	2018	2019	2020 Target	2020 Actual ¹
Staff – School Identification	N/A	N/A	91%	89%	92%	92%

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to the timing of this budget, the 2020 results are available for inclusion against the 2020 target. These have been included for transparency and will be reported in the 2020-21 Annual Report.

Table 10: Strategic Indicator 3(c): Increase in Parent/Carer School Identification. Baseline year is 2018 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.

	2016	2017	2018 ¹	2019	2020 Target	2020 Actual ²
Parent/Carer – School Identification	N/A	N/A	86%	73%	74%	82%

Source: ACT Education Directorate unpublished data.

Note(s):

1. The 2018 result is not directly comparable to the 2019 result due to a change in the composition of the School Identification domain.
2. Due to the timing of this budget, the 2020 actual results are available for inclusion against the 2020 target. These have been included for transparency and will be reported in the 2020-21 Annual Report.

Output Classes

At the February 2020 census, there were 50,272 students enrolled in 88 public schools operated by the ACT Government. Of that figure, 31,772 students were enrolled in preschool and primary school (63.2%), 11,844 were enrolled in high school (23.6%), and 6,656 were enrolled in college (13.2%).

Output Class 1: Public School Education

Table 11: Output Class 1: Public School Education

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost¹	910,244	954,861
Controlled Recurrent Payments	769,503	818,869

Note(s):

1. Total cost includes depreciation and amortisation of \$72.462 million in 2019-20 and \$76.809 million in 2020-21.

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 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 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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	456,649	490,178
Controlled Recurrent Payments	380,471	399,332

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, 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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	224,114	233,285
Controlled Recurrent Payments	192,467	202,402

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) on successful completion of enough T or H courses and completion of the ACT Scaling Test in Year 12. Students may also achieve a recognised vocational certificate on successful completion of V courses.

- A courses – courses accredited as educationally sound and appropriate for students in years 11 and 12;
- T courses – accredited courses leading to higher education and can contribute towards ATAR calculations;
- M courses – accredited courses providing appropriate educational experiences for students who satisfy specific disability criteria;
- R courses – acknowledging community service, sporting, cultural, work exploration and college based extra-curricular activity;
- H courses – accredited by an Australian university as contributing towards an undergraduate degree and recognised by the BSSS; and can contribute towards ATAR calculations;
- V courses – accredited courses which can culminate in a nationally recognised vocational certificate or statement of attainment;
- C Courses – competency based courses which can culminate in a nationally recognised vocational certificate or statement of attainment; and

- E courses – courses given as recognition for externally studied nationally recognised vocational qualifications completed during Years 11 and 12.

Table 14: Output 1.3: Public Secondary College Education

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	140,876	142,106
Controlled Recurrent Payments	119,808	128,638

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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	88,605	89,292
Controlled Recurrent Payments	76,757	88,497

Output Class 2: Non-Government Education

Table 16: Output Class 2: Non-Government Education

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost¹	3,500	4,699
Controlled Recurrent Payments	2,988	4,019

Note(s):

1. Total cost includes depreciation and amortisation of \$0.112 million in 2019-20 and \$0.209 million in 2020-21.

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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
Total Cost	3,500	4,699
Controlled Recurrent Payments	2,988	4,019

Grants Paid to Non-Government Schools

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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000
ACT Government Grants ¹	68,253	69,707
Commonwealth Government Grants ²	272,811	250,979
Total	341,064	320,686

Note(s):

1. The increase in ACT Government Grants in the 2020-21 Budget compared to the 2019-20 audited 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 decrease in Commonwealth Government Grants in the 2020-21 Budget compared to the 2019-20 audited outcome mainly relates to the transition of funding to 80 per cent of the Schooling Resource Standard in line with the Commonwealth funding model. In addition, the Commonwealth Government pre-paid some non-government school 2020-21 grants in 2019-20 as well as the provision of special assistance school hygiene funding relating to the COVID-19 Pandemic. This is partially offset by indexation of recurrent grants.

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. 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.

The half-yearly statement of performance report (31 December 2020) pursuant to section 30E of the *Financial Management Act 1996* is presented in combination with these budget statements. Contextual information on each output class can be found in the 'Output Classes' section of this budget statement.

Information on the 2019-20 targets and outcomes can be found in the Statement of Performance included in the 2019-20 Annual Report available at https://www.education.act.gov.au/about-us/policies-and-publications/publications_a-z/annual-report.

Table 19: Accountability Indicators

Output Class 1 - Public School Education	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
Early Childhood Education				
a. Number of enrolments in preschool in public schools ¹	4,700	4,700	4,679	(0.4%)
b. Number of enrolments of Aboriginal and Torres Strait Islander students in preschool in public schools ¹	275	275	278	1.1%
School Participation				
a. Attendance rate of public school students in year 1 to year 10 ²	92%	92%	90%	(2.2%)
Education and Care Services				
a. Assessment and ratings completed within legislated timeframes	100%	100%	100%	-
b. Annual compliance audit is delivered in full	100%	50%	50%	-
Disability Education				
a. Individual Learning Plans completed for students in special and mainstream schools who access special education services ³	100%	N/A	N/A	N/A
Senior Secondary Education				
a. Percentage of all year 10 students who proceed to public secondary college education ^{4, 5}	92%	N/A	N/A	N/A
b. Percentage of year 10 Aboriginal and Torres Strait Islander	85%	N/A	N/A	N/A

Output Class 1 - Public School Education	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
students who proceed to public secondary college education ^{4, 5}				
c. Apparent retention of all public school students from year 7 to year 12 ^{5, 6}	100%	N/A	N/A	N/A
d. Percentage of year 12 students who receive a Tertiary Entrance Statement ⁷	N/A	N/A	N/A	N/A
e. Percentage of year 12 Aboriginal and Torres Strait Islander students who receive a Tertiary Entrance Statement ⁷	N/A	N/A	N/A	N/A
f. Percentage of year 12 students who receive a nationally recognised vocational qualification ⁷	N/A	N/A	N/A	N/A
g. Percentage of year 12 Aboriginal and Torres Strait Islander students who receive a nationally recognised vocational qualification ⁷	N/A	N/A	N/A	N/A
h. Percentage of all year 10 students who proceed to year 12 at an ACT public senior secondary college ^{8, 5}	85%	N/A	N/A	N/A
i. Percentage of year 10 Aboriginal and Torres Strait Islander public school students who proceed to year 12 at an ACT public senior secondary college ^{8, 5}	70%	N/A	N/A	N/A
j. Percentage of all year 12 students who received an ACT Senior Secondary Certificate ⁹	90%	90%	87%	(3.3%)
k. Percentage of year 12 Aboriginal and Torres Strait Islander students who received an ACT Senior Secondary Certificate ⁹	69%	69%	69%	-

Average Cost (\$) Per Student Per Annum in Public Schools

a. Preschool	8,292	4,146	4,214	1.6%
b. Primary School ¹⁰	17,011	8,505	8,989	5.7%
c. High School	21,016	10,518	10,494	(0.2%)
d. Secondary College	22,382	11,191	10,970	(2.0%)
e. Special School	71,642	35,821	37,177	3.8%
f. Mainstream School student with a disability	29,670	14,835	15,397	3.8%
Total Cost (\$'000)	954,861	477,431	485,584	1.7%
Controlled Recurrent Payments (\$'000) ¹¹	818,869	409,435	461,481	12.7%

Note(s):

- The indicator data for 2020-21 should be considered a projection as preschool is not compulsory and is subject to parental choice.

2. ACT Government school data from 2018 onwards has been derived from a new school administration system that is in the process of implementation. Care should be taken when comparing these data with data from previous years and from other jurisdictions.
3. The result is not measured in the half-yearly Statement as the Individual Learning Plans audit is conducted in term 2 of the school year and is reported in the End of Year Statement.
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. Data to measure the result for these indicators is not available at the time of preparing the half-yearly Statement. The result is reported in the End of Year Statement.
6. This provides an indicative measure of the proportion of full-time public school students who have stayed at school from years 7 to 12 (including Aboriginal and Torres Strait Islander students) in ACT schools, assuming an expected rate of progression of one grade per year.
7. This indicator has been discontinued for 2020-21 onwards and 2019-20 was the last year of reporting against this indicator. The 2020-21 target and reporting against this indicator is not applicable (N/A). New indicators have been developed for 2020-21 which recognise student choice in their education pathways and are therefore more meaningful.
8. This is a new indicator 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.
9. This is a new indicator 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.
10. The higher half year cost is mainly due to the seasonal nature of employee expenses as well as timing of COVID-19 Pandemic related expenses.
11. The increase is primarily associated with additional funding required to date due to the Directorate's response to the COVID-19 Pandemic, including funding required to provide additional support to schools and the community for increased cleaning hours and cleaning supplies and continuation of temporary and casual staff.

Output Class 2: Non-Government Education

Table 20: Accountability Indicators

Output Class 2 – Non-Government Education	2020-21 Targets	2020-21 YTD Targets	2020-21 YTD Result	Variance (%)
Output 2.1: Non-Government Education				
a. All non-government schools operating in the ACT during the reporting period are registered ¹	N/A	N/A	N/A	N/A
b. The provisional registration of home educated students is completed within ten school days of receipt of the application ²	N/A	N/A	N/A	N/A
c. Grants paid within the required period of receiving funds from the Commonwealth Government	100%	100%	100%	-
Total Cost (\$'000) ³	4,699	2,349	1,268	(46.0%)
Controlled Recurrent Payments (\$'000) ³	4,019	2,009	1,685	(16.1%)

Note(s):

1. Registration of non-government schools is a business activity of the Education Directorate and not an outcome/strategic focus. Registrations will also always have a 100% target and therefore are not about improvement or strategic development. Therefore this indicator is discontinued and the 2020-21 target for this indicator is not applicable (N/A).
2. Following the commencement of the Education Amendment Act 2019, the provisional registration for home education has been removed and this indicator is no longer valid and thus discontinued. The 2020-21 target for this indicator is not applicable (N/A).
3. The variance is primarily due to 2020-21 Commonwealth funding associated with the MoneySmart and National Chaplaincy National Partnership yet to be received.

Changes to Appropriation

Table 21: Changes to appropriation – Controlled Recurrent Payments

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	760,057	788,474	812,291	846,693	846,693
FMA Section 16B Rollovers from 2018-19					
ACT Early Childhood Strategy	750	-	-	-	-
Commonwealth Grants - Independent Public Schools National Partnership	300	-	-	-	-
Commonwealth Grants - MoneySmart Teaching National Partnership	140	-	-	-	-
Commonwealth National School Chaplaincy National Partnership	625	-	-	-	-
Early Childhood Scholarships	90	-	-	-	-
New Facilities in East Gungahlin - Early Planning	73	-	-	-	-
2019-20 Budget Review					
Continuing to Work Towards Safe, Supportive and Inclusive Schools	-	1,427	886	910	938
Supporting Parents and Schools through New Engagement Grants	400	400	-	-	-
Molonglo School - 7-10 Campus	-	-	-	2,569	2,033
2nd Appropriation					
ACT Early Childhood Strategy - Building on the 2019-20 Foundation	-	980	1,661	1,734	1,806
Additional Teachers and Equitable Funding for all Students - Government School Enrolment Adjustment	-	10,432	10,744	11,066	11,399
Better Government - Supporting the Freedom of Information Act 2016	-	156	-	-	-
Continuing Government Services - Compensating for Loss of Own-Source Revenue due to COVID-19	1,249	-	-	-	-
Meeting Schooling Demand - Modular Learning Centres	-	-	427	854	854
More Support for Families and Inclusion - Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse	-	157	-	-	-
Supporting Vulnerable Students	-	2,537	-	-	-
2020-21 Budget Policy Decisions					
ACT Early Childhood Strategy - Building on the 2019-20 Foundation	-	402	817	842	867
COVID-19 Public Health Response	-	530	-	-	-
Office of the Coordinator General for the Whole of Government (Non-Health Response to COVID-19)	-	(153)	-	-	-
Schools for our Growing city - Kenny High School	-	-	195	3,565	4,034
Schools for our Growing city - North Gungahlin High School	-	2,000	-	-	-
Schools for our Growing City - North Gungahlin Primary School	-	1,000	-	-	-
Teacher Librarian Scholarships	-	222	222	222	222
2020-21 Budget Technical Adjustments					
2019-20 Treasurer's Advance	8,900	-	-	-	-

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2020-21 Budget Technical Adjustments - Continued					
Commonwealth Grant - MoneySmart Teaching National Partnership	140	352	-	-	-
Commonwealth Grant - FMA Section 19B - National School Chaplaincy National Partnership	856	-	-	-	-
Commonwealth Grant - Independent Public Schools National Partnership	-	563	-	-	-
Commonwealth Grant - Local Schools Community Fund	406	-	-	-	-
Commonwealth Grant - National School Chaplaincy National Partnership	-	1,945	977	977	977
Commonwealth Grant - Students First Government Schools	(1,843)	(2,975)	(4,261)	(6,031)	25,148
Commonwealth Grant - Universal Access National Partnership	948	2,896	6,758	-	-
Revised Comcare Premium	-	2,258	2,258	2,258	2,258
Revised Funding Profile - ACT Early Childhood Strategy	-	688	-	-	-
Revised Funding Profile - Academy for Coding and Cyber Skills	-	32	-	-	-
Revised Funding Profile - Early Childhood Scholarships	-	823	-	-	-
Revised Funding Profile - Feasibility and Design for a further College	-	560	-	-	-
Revised Funding Profile - Feasibility Studies to Support Additional Growth	-	629	-	-	-
Revised Funding Profile - Government Office Block	-	475	-	-	-
Revised Funding Profile - Narrabundah College Redevelopment - Early Planning and Design	-	492	-	-	-
Revised Funding Profile - New School Facilities in East Gungahlin - Early Planning	-	336	-	-	-
Revised Funding Profile - Parent Engagement Grants	-	400	-	-	-
Revised Funding Profile - Professional Development Funds	-	1,115	-	-	-
Revised Funding Profile - Three Year Old Preschool	-	365	-	-	-
Revised Funding Profile - Work Health and Safety	-	375	-	-	-
Revised Indexation Parameters	-	(15)	(35)	(53)	(67)
Shared Services User Charges Update	(16)	(250)	(209)	(226)	(194)
Superannuation Round Robin	-	3,206	4,824	3,805	3,391
Transfer - Melrose Football Precinct Maintenance - from CMTEDD	-	21	21	22	22
Undrawn Funds	(584)	-	-	-	-
Whole of Government Office Block Rent Adjustment	-	33	47	44	45
2020-21 Budget	772,491	822,888	837,623	869,251	900,426

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

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	316,403	323,984	326,394	335,701	335,701
2nd Appropriation					
An Early Childhood Strategy for the ACT	-	(981)	(1,661)	(1,734)	(1,806)
2020-21 Budget Policy Decisions					
ACT Early Childhood Strategy - Building on the 2019-20 Foundation	-	(402)	(817)	(842)	(867)
2020-21 Budget Technical Adjustments					
Commonwealth Grant - Local Schools Community Fund Non-Government Schools	212	-	-	-	-
Commonwealth Grant - Students First Funding - Non-Government Schools	25,749	(3,304)	8,099	10,721	22,147
Commonwealth Grant - Students Hygiene Fund	195	-	-	-	-
Revised Funding Profile - ACT Schooling Resource Standard Funding	(1,161)	1,161	-	-	-
Revised Funding Profile - Better Schools for our Kids Non-Government School Infrastructure Upgrades	(228)	228	-	-	-
Undrawn Funds	(94)	-	-	-	-
2020-21 Budget	341,076	320,686	332,015	348,846	355,175

Table 23: Changes to appropriation – Capital Injections, Controlled

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2019-20 Budget	92,204	136,152	66,312	29,414	23,432
FMA Section 16B Rollovers from 2018-19					
Better Infrastructure Fund	(2,951)	-	-	-	-
Campbell Primary and Narrabundah College Facility Upgrade	(401)	-	-	-	-
Campbell Primary Modernisation	294	-	-	-	-
Caroline Chisholm School - Centre for Innovation and Learning	23	-	-	-	-
Delivering Molonglo P-10	223	-	-	-	-
Expanding Schools in Gungahlin	(709)	-	-	-	-
Investment in Gungahlin School Infrastructure	230	-	-	-	-
Modernising Belconnen High	560	-	-	-	-
More Places at Gungahlin Schools	(846)	-	-	-	-
New Facilities in Molonglo - Early Planning	78	-	-	-	-
North Gungahlin and Molonglo	(90)	-	-	-	-
Roof Replacement Program	71	-	-	-	-
Supporting our Schools System - Improving ICT	2,328	-	-	-	-
Technology Enabled Learning	70	-	-	-	-
2019-20 Budget Review					
Molonglo School - 7-10 campus	-	11,142	8,000	9,000	-
2nd Appropriation					
Better Schools for our Kids - Technology-Enabled Learning	-	7,286	-	-	-
Meeting Schooling Demand - Modular Learning Centres	-	17,082	-	-	-
North Gungahlin Investment - Amaroo School Expansion	-	2,000	10,730	-	-
Schools for our Growing City - Kenny High School	-	1,500	33,674	33,316	4,000
2020-21 Budget Policy Decisions					
Schools for our Growing City - Kenny High School	-	-	-	13,410	-
2020-21 Budget Technical Adjustments					
Better Infrastructure Fund - Indexation	-	-	-	-	422
Revised Funding Profile - Narrabundah College and Campbell Primary School	(1,178)	1,178	-	-	-
Revised Funding Profile - Campbell Primary Modernisation	(6,854)	(1,119)	6,419	1,554	-
Revised Funding Profile - Caroline Chisholm School	(39)	39	-	-	-
Revised Funding Profile - Delivering a New Primary School at Throsby	(469)	(5,761)	3,811	2,419	-
Revised Funding Profile - Delivering Energy-Efficient Heating Upgrades for ACT Public Schools	(1,996)	(500)	500	1,996	-
Revised Funding Profile - Delivering Molonglo P-10	1,747	(3,500)	6,000	(4,247)	-
Revised Funding Profile - Delivering Secure Local Jobs for Cleaners	(606)	606	-	-	-
Revised Funding Profile - Expanding Schools in Gungahlin	(2,740)	1,300	1,440	-	-
Revised Funding Profile - Franklin Early Childhood School Expansion	(548)	(5,500)	4,300	1,748	-
Revised Funding Profile - Gold Creek School Expansion	(709)	(300)	-	1,009	-
Revised Funding Profile - Gungahlin College Modifications	(573)	573	-	-	-
Revised Funding Profile - Investment in Gungahlin School Infrastructure	(277)	277	-	-	-

	2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
2020-21 Budget Technical Adjustments - Continued					
Revised Funding Profile - More Places at Gungahlin Schools	5,063	(5,063)	-	-	-
Revised Funding Profile - More Places for Students at Northside Schools	597	(3,700)	2,150	953	-
Revised Funding Profile - North Gungahlin and Molonglo	(18)	18	-	-	-
Revised Funding Profile - Planning for Canberra's Future School Needs	33	(33)	-	-	-
Revised Funding Profile - Public School Infrastructure Upgrades Program	11,213	(11,213)	-	-	-
Revised Funding Profile - Roof Replacement Program	467	(467)	-	-	-
Revised Funding Profile - School Staffing Integrated Management System	(111)	111	-	-	-
Revised Funding Profile - Supporting our School System - Improving ICT	(2,842)	2,842	-	-	-
Revised Funding Profile - Technology Enabled Learning	(20)	20	-	-	-
Supporting our School System - Improving ICT - Indexation	-	-	-	-	163
Undrawn Funds	(170)	-	-	-	-
2020-21 Budget	91,054	144,970	143,336	90,572	28,017

Summary of 2020-21 Infrastructure Program

Table 24: 2020-21 Education Directorate Infrastructure Program

Project	Total Project Value \$'000	Pre 2020-21 Exp \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	Physical Completion Date
CAPITAL WORKS PROGRAM							
New Capital Works							
Meeting Schooling Demand - Modular Learning Centres	17,082	-	17,082	-	-	-	Apr-21
North Gungahlin Investment - Amaroo School Expansion	12,730	-	2,000	10,730	-	-	Feb-22
Schools for our Growing City - Kenny High School	85,900	-	1,500	33,674	46,726	4,000	Feb-23
Schools for our Growing City - North Gungahlin High School	2,000	-	2,000	-	-	-	Jun-21
Schools for our Growing City - North Gungahlin Primary School	1,000	-	1,000	-	-	-	Jun-21
Total New Capital Works	118,712		23,582	44,404	46,726	4,000	
Capital Works in Progress							
Better Infrastructure Fund	50,703	n/a	-	16,486	16,898	17,319	Ongoing
Public School Infrastructure Upgrades	85,000	74,412	10,588	-	-	-	Jun-21
Expanding Franklin Early Childhood School	29,447	1,452	18,500	7,747	1,748	-	Feb-22
Delivering a New Primary School at Throsby	43,913	726	14,000	25,670	3,517	-	Feb-22
Delivering a New High School at East Gungahlin	500	164	336	-	-	-	Jun-21
More Places for Students at Gold Creek School's Senior Campus	6,442	41	1,914	3,478	1,009	-	Feb-22
Planning for a New Secondary College on Canberra's Northside	800	40	760	-	-	-	Jun-21
Better Facilities for Gungahlin College	1,269	696	573	-	-	-	Jun-21
More Places for Students at Northside Schools	8,504	5,001	400	2,150	953	-	Feb-23
Planning for Canberra's Future School Needs	2,053	916	682	455	-	-	Jun-22
Planning for Canberra's Future School Needs - Feasibility	1,500	121	1,379	-	-	-	Jun-21
Delivering Energy-Efficient Heating Upgrades for ACT Public Schools	15,964	304	3,491	5,289	6,880	-	Jun-23
Delivering Secure Local Jobs for School Cleaners	1,610	1,004	606	-	-	-	Jun-21
<i>More Schools, Better Schools Initiatives</i>							
Delivering Molonglo P-10	70,000	15,747	35,500	14,000	4,753	-	Mar-22
More Places at Gungahlin Schools	19,830	16,893	2,937	-	-	-	Jun-21
Roof Replacement Program	17,960	8,740	6,997	2,223	-	-	Jun-22
Upgrading Campbell Primary School ²	18,819	646	5,000	11,619	1,554	-	Feb-22
Narrabundah College Modernisation - Early Planning and Design	750	258	492	-	-	-	Jun-21
<i>Better Schools for Our Kids Initiatives</i>							
Campbell Primary and Narrabundah College Facility Upgrade ²	25,066	23,578	1,488	-	-	-	Aug-21
Expanding Schools in Gungahlin	24,606	20,266	2,900	1,440	-	-	Jun-22
Investment in Gungahlin Schools ³	16,600	16,323	277	-	-	-	Complete
<i>Schools for the Future Initiatives</i>							
Caroline Chisholm School - Centre for Innovation and Learning ³	5,696	5,657	39	-	-	-	Complete
North Gungahlin and Molonglo	28,609	28,591	18	-	-	-	Jun-21
Total Capital Works in Progress	475,641	221,576	108,877	90,557	37,312	17,319	

Project	Total Project Value \$'000	Pre 2020-21 Exp \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	Physical Completion Date
INFORMATION AND COMMUNICATION TECHNOLOGY PROGRAM (ICT)							
ICT Work in Progress							
Better Schools for our Kids - Technology- Enabled Learning	17,756	10,450	7,306	-	-	-	Jun-21
Supporting our School System - Improving ICT School Staffing Integrated Management System	32,668	n/a	11,061	8,375	6,534	6,698	Ongoing
	356	245	111	-	-	-	Jun-21
Total ICT Works in Progress	50,780	10,695	18,478	8,375	6,534	6,698	
TOTAL INFRASTRUCTURE PROGRAM	645,133	232,271	150,937	143,336	90,572	28,017	

Note(s):

1. The table above includes projects that are funded from Controlled Recurrent Payments and from within existing resources of the Directorate.
2. The projects to upgrade Campbell Primary school will be delivered together.
3. The project is physically complete.

Financial Statements

Table 25: Education Directorate: Operating Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Income							
Revenue							
760,057	Controlled Recurrent Payments	772,491	822,888	7	837,623	869,251	900,426
18,402	Sale of Goods and Services from Contracts with Customers	14,984	23,931	60	17,435	17,858	18,332
26,880	Grants and Contributions	27,373	31,635	16	32,547	33,099	33,662
1,396	Investment Revenue	800	1,396	75	1,396	1,396	1,417
4,043	Other Revenue	1,485	2,477	67	2,510	2,531	2,621
810,778	Total Revenue	817,133	882,327	8	891,511	924,135	956,458
Gains							
-	Other Gains	13	-	(100)	-	-	-
-	Total Gains	13	-	(100)	-	-	-
810,778	Total Income	817,146	882,327	8	891,511	924,135	956,458
Expenses							
583,025	Employee Expenses	609,425	633,733	4	643,146	664,809	691,072
88,439	Superannuation Expenses	91,401	97,230	6	98,379	99,474	102,828
71,187	Supplies and Services	80,895	79,070	(2)	77,943	82,241	86,637
74,295	Depreciation and Amortisation	72,574	77,018	6	80,350	81,995	82,092
3,421	Grants and Purchased Services	2,688	6,885	156	4,085	4,174	4,268
23	Borrowing Costs	539	480	(11)	393	265	111
65,908	Other Expenses	56,222	65,144	16	69,225	74,853	73,578
886,298	Total Expenses	913,744	959,560	5	973,521	1,007,811	1,040,586
(75,520)	Operating Result	(96,598)	(77,233)	20	(82,010)	(83,676)	(84,128)
Other Comprehensive Income							
-	Increase in Asset Revaluation Surplus	106,191	-	-	-	-	-
-	Reverse Asset Impairment	7,917	-	-	-	-	-
-	Total Other Comprehensive Income	114,108	-	-	-	-	-
(75,520)	Total Comprehensive Income	17,510	(77,233)	(541)	(82,010)	(83,676)	(84,128)

Note(s):

1. Since publication of the 2019-20 Budget Statements, the Directorate has adopted Australian Accounting Standards AASB 15, 'Revenue from Contracts with Customers', and AASB 1058, 'Income of Not-for-Profit Entities', from 1 July 2019. This has resulted in:
 - a. the renaming of 'User Charges' to 'Sales of Goods and Services from Contracts with Customers';
 - b. the renaming of 'Interest' to 'Investment Revenue'; and
 - c. the reclassification of some revenue items from 'Resources Received Free of Charge' and 'Other Gains' to 'Grants and Contributions'

Table 26: Education Directorate: Balance Sheet

Budget at 30/6/20 \$'000	2019-20 Audited Outcome \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000	
Current Assets							
72,437	Cash and Cash Equivalents	54,448	54,089	(1)	54,113	54,744	55,375
5,392	Receivables	5,222	5,221	-	5,219	5,217	5,215
1,600	Other Assets	1,241	1,241	-	1,241	1,241	1,241
79,429	Total Current Assets	60,911	60,551	(1)	60,573	61,202	61,831
Non Current Assets							
1,920,765	Property, Plant and Equipment	2,074,056	2,111,621	2	2,188,233	2,240,843	2,206,393
11,385	Intangible Assets	3,204	2,097	(35)	990	-	-
41,358	Capital Works in Progress	42,189	74,366	76	62,604	20,428	1,814
1,973,508	Total Non Current Assets	2,119,449	2,188,084	3	2,251,827	2,261,271	2,208,207
2,052,937	TOTAL ASSETS	2,180,360	2,248,635	3	2,312,400	2,322,473	2,270,038
Current Liabilities							
5,394	Payables	10,940	10,940	-	10,940	10,940	10,940
-	Lease Liabilities	590	392	(34)	265	111	4
155,697	Employee Benefits	177,848	179,812	1	183,101	186,411	190,076
-	Other Provisions	430	-	(100)	-	-	-
5,887	Other Liabilities	3,187	3,234	1	3,234	3,234	3,234
166,978	Total Current Liabilities	192,995	194,378	1	197,540	200,696	204,254
Non Current Liabilities							
1,815	Interest-Bearing Liabilities	1,956	1,183	(40)	410	244	78
149	Lease Liabilities	572	334	(42)	99	1	0
14,348	Employee Benefits	16,751	16,916	1	17,201	17,486	17,771
-	Other Provisions	136	136	-	136	136	136
16,312	Non-Current Liabilities	19,415	18,569	(4)	17,846	17,867	17,985
183,290	TOTAL LIABILITIES	212,410	212,947	-	215,386	218,563	222,239
1,869,647	NET ASSETS	1,967,950	2,035,688	3	2,097,014	2,103,910	2,047,799
REPRESENTED BY FUNDS EMPLOYED							
871,676	Accumulated Funds	855,871	923,609	8	984,935	991,831	935,720
997,971	Asset Revaluation Surplus	1,112,079	1,112,079	-	1,112,079	1,112,079	1,112,079
1,869,647	TOTAL FUNDS EMPLOYED	1,967,950	2,035,688	3	2,097,014	2,103,910	2,047,799

Table 27: Education Directorate: Statement of Changes in Equity

Budget at 30/6/20 \$'000		2019-20 Audited Outcome \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
	Opening Equity						
854,992	Opening Accumulated Funds	852,171	855,871	-	923,609	984,935	991,831
997,971	Opening Asset Revaluation Reserve	997,971	1,112,079	11	1,112,079	1,112,079	1,112,079
1,852,963	Balance at the Start of the Reporting Period	1,850,142	1,967,950	6	2,035,688	2,097,014	2,103,910
	Comprehensive Income						
(75,520)	Operating Result - Including Economic Flows	(96,599)	(77,232)	20	(82,010)	(83,676)	(84,128)
-	Increase in Asset Revaluation Reserve Surpluses	114,108	-	(100)	-	-	-
(75,520)	Total Comprehensive Income	17,509	(77,232)	(541)	(82,010)	(83,676)	(84,128)
-	Total Movement in Reserves	-	-	-	-	-	-
	Transactions Involving Owners Affecting Accumulated Funds						
92,204	Capital Injections	91,054	144,970	59	143,336	90,572	28,017
-	Increase in Net Assets due to Admin Restructure	9,245	-	(100)	-	-	-
92,204	Total Transactions Involving Owners Affecting Accumulated Funds	100,299	144,970	45	143,336	90,572	28,017
	Closing Equity						
871,676	Closing Accumulated Funds	855,871	923,609	8	984,935	991,831	935,720
997,971	Closing Asset Revaluation Reserve	1,112,079	1,112,079	-	1,112,079	1,112,079	1,112,079
1,869,647	Balance at the end of the Reporting Period	1,967,950	2,035,688	3	2,097,014	2,103,910	2,047,799

Table 28: Education Directorate: Cash Flow Statement

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
	CASH FLOWS FROM OPERATING ACTIVITIES						
	Receipts						
760,057	Controlled Recurrent Payments	772,491	822,888	7	837,623	869,251	900,426
18,402	Sale of Goods and Services from Contracts with Customers	14,244	23,931	68	17,435	17,858	18,332
1,396	Investment Receipts	800	1,396	75	1,396	1,396	1,417
47,267	Other	35,671	45,960	29	44,294	44,676	45,132
827,122	Operating Receipts	823,206	894,175	9	900,748	933,181	965,307
	Payments						
579,453	Employee	590,836	631,606	7	639,574	661,216	687,124
88,439	Superannuation	90,547	97,230	7	98,379	99,474	102,828
64,554	Supplies and Services	70,291	70,914	1	69,640	73,747	77,946
3,421	Grants and Purchased Services	2,690	6,885	156	4,085	4,174	4,268
23	Interest Expenses	21	407	1,838	15	7	1
88,986	Other	75,438	85,049	13	86,666	92,294	91,019
824,876	Operating Payments	829,823	892,091	8	898,359	930,912	963,186
2,246	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	(6,617)	2,084	131	2,389	2,269	2,121
	CASH FLOWS FROM INVESTING ACTIVITIES						
	Receipts						
-	Proceeds from Sale of Property, Plant and Equipment	13	-	(100)	-	-	-
-	Distributions from ACT Government Agencies	13	-	(100)	-	-	-
-	Investing Receipts	13	-	(100)	-	-	-
	Payments						
93,419	Purchase of Property, Plant and Equipment	102,665	146,185	42	144,551	91,787	29,232
93,419	Investing Payments	102,665	146,185	42	144,551	91,787	29,232
(93,419)	NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	(102,652)	(146,185)	(42)	(144,551)	(91,787)	(29,232)
	CASH FLOWS FROM FINANCING ACTIVITIES						
	Receipts						
92,204	Capital Injections	91,054	144,970	59	143,336	90,572	28,017
92,204	Financing Receipts	91,054	144,970	59	143,336	90,572	28,017
	Payments						
772	Repayment of Borrowings	715	772	8	772	165	165
235	Repayment of Lease Liabilities - Principal	420	456	9	378	258	110
1,007	Financing Payments	1,135	1,228	8	1,150	423	275
91,197	NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	89,919	143,742	60	142,186	90,149	27,742
24	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(19,350)	(359)	98	24	631	631
72,413	CASH AT THE BEGINNING OF REPORTING PERIOD	73,798	54,448	(26)	54,089	54,113	54,744

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- controlled recurrent payments:
 - the increase of \$12.434 million in the 2019-20 audited outcome from the original budget mainly relates to a Treasurer's Advance for increased enrolments and COVID-19 budget pressures (\$8.900 million), increased Commonwealth Government grants (\$2.350 million), the transfer of funds from 2018-19 (\$1.978 million) associated with National Partnership Agreements, and additional ACT Government funding provided through the Second Appropriation (\$0.384 million); and
 - the increase of \$50.397 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to indexation (\$17.662 million), new and continuing initiatives (\$15.309 million), Commonwealth Government Grants (\$10.959 million) mainly associated with Students' First recurrent grants, increases in student enrolments (\$7.364 million), rollovers from 2019-20 to 2020-21 (\$3.637 million) and revised superannuation parameters (\$2.876 million), partially offset by the 2019-20 Treasurer's advance (\$8.900 million).
- sale of goods and services from contracts with customers:
 - the decrease of \$3.418 million in the 2019-20 audited outcome from the original budget is mainly due to reduced revenue associated with lower numbers of international students as well as lower revenue associated with the ACT whole of government decision to waive hire fees and the temporary cessation of some activities due to the COVID-19 Pandemic; and
 - the increase of \$8.947 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to revenue associated with COVID-19 stimulus, primarily Jobs for Canberrans.
- grants and contributions:
 - the increase of \$4.262 million in the 2020-21 Budget from the 2019-20 audited outcome is primarily due to the anticipated receipt of funding from ACT Government agencies associated with the COVID-19 Pandemic, including funding for increased cleaning and related supplies.

- employee expenses:
 - the increase of \$26.400 million in the 2019-20 audited outcome from the original budget is mainly due to pay increases associated with teaching, administrative and other staff enterprise agreements and salary costs related to enrolment increases in public schools, as well as employee costs associated with the COVID-19 Pandemic (\$16.068 million). In addition, the increase is due to revised actuarial estimates of future long service leave and annual leave liabilities (\$7.373 million); and
 - the increase of \$24.308 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to new and continuing initiatives (\$12.804 million), wage parameters (\$12.578 million), COVID-19 stimulus initiatives (\$8.908 million) and Commonwealth Government Grants (\$8.162 million) mainly associated with Students' First recurrent grants, partially offset by decreased employee expenses compared to the 2019-20 audited outcome associated with 2019-20 Treasurer's advance.
- superannuation expenses:
 - the increase of \$5.829 million in the 2020-21 Budget from the 2019-20 audited outcome is primarily due to revised superannuation parameters (\$2.876 million), wage parameters (\$1.877 million), Commonwealth Government Grants (\$1.319 million) and new and continuing initiatives (\$1.195 million), partially offset by decreased superannuation expenses compared to the 2019-20 audited outcome associated with the reduction in PSS and CSS superannuation payments due to retiring employees.
- supplies and services:
 - the increase of \$9.708 million in the 2019-20 audited outcome from the original budget is mainly due to expenditure due to cleaning costs associated with the transition to Directorate based school cleaning services (\$5.977 million) and costs associated with the ACT Government's Economic Survival package for the COVID-19 Pandemic, including screwdriver ready infrastructure projects in schools. (\$5.150 million); and
 - the decrease of \$1.825 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the 2019-20 Treasurer's advance (\$5.650 million) and cleaning services (\$5.977 million) transferred from other expenses in 2019-20, partially offset by new and continuing initiatives (\$5.086 million) and rollovers from 2019-20 to 2020-21 (\$2.301 million).
- depreciation and amortisation:
 - the increase of \$4.444 million in the 2020-21 Budget from the 2019-20 audited outcome is primarily due to new and continuing initiatives (\$2.715 million) including the *Technology-Enabled Learning* program.

- other expenses:
 - the decrease of \$9.686 million in the 2019-20 audited outcome from the original budget primarily relates to the transition to Directorate based school cleaning services from a previously contracted model, with costs mainly transferred to supplies and services (\$5.977 million). In addition, the decrease is due to the cancellation of a number of school excursions as a result of the COVID-19 Pandemic (\$3.425 million); and
 - the increase of \$8.922 million in the 2020-21 Budget from the 2019-20 audited outcome is due to cleaning services (\$5.977 million) transferred to supplies and services expenses in 2019-20 and indexation (\$1.486 million).

Balance Sheet

- current assets:
 - the decrease of \$18.518 million in the 2019-20 audited outcome from the original budget is mainly due to the anticipation of cash held being held as per the prior year for backpay associated with the Teaching Staff Enterprise Agreement, not required in 2019-20.
- non-current assets:
 - the increase of \$145.941 million in the 2019-20 audited outcome from the original budget is mainly due to the revaluation of Directorate assets in 2019-20 (\$106.191 million); and
 - the increase of \$68.635 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to assets associated with new projects including *Meeting Schooling Demand – Modular Learning Centres*, *Better Schools for our Kids – Technology Enabled Learning Program*, North Gungahin Investment – *Amaroo School Expansion* and *Schools for our Growing City – Kenny High School*.
- current liabilities:
 - the increase of \$26.017 million in the 2019-20 audited outcome from the original budget is mainly 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 increase of \$53.916 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to new capital works initiatives.

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

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
	Revenue						
316,403	Payment for Expenses on Behalf of the Territory	341,064	320,686	(6)	332,015	343,846	355,175
316,403	Total Revenue	341,064	320,686	(6)	332,015	343,846	355,175
316,403	Total Income	341,064	320,686	(6)	332,015	343,846	355,175
	Expenses						
316,403	Grants and Purchased Services	341,064	320,686	(6)	332,015	343,846	355,175
316,403	Total Expenses	341,064	320,686	(6)	332,015	343,846	355,175
-	Operating Result	-	-	-	-	-	-
-	Total Comprehensive Income	-	-	-	-	-	-

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

Budget at 30/6/20 \$'000	2019-20 Audited Outcome \$'000	Budget at 30/6/21 \$'000	Var %	Estimate at 30/6/22 \$'000	Estimate at 30/6/23 \$'000	Estimate at 30/6/24 \$'000
Current Assets						
51 Cash and Cash Equivalents	254	254	-	254	254	254
- Receivables	352	352	-	352	352	352
51 Total Current Assets	606	606	-	606	606	606
Non Current Assets						
- Total Non Current Assets	-	-	-	-	-	-
51 TOTAL ASSETS	606	606	-	606	606	606
Current Liabilities						
51 Other Liabilities	606	606	-	606	606	606
51 Total Current Liabilities	606	606	-	606	606	606
Non Current Liabilities						
- Non-Current Liabilities	-	-	-	-	-	-
51 TOTAL LIABILITIES	606	606	-	606	606	606
- NET ASSETS	-	-	-	-	-	-
REPRESENTED BY FUNDS EMPLOYED						
- TOTAL FUNDS EMPLOYED	-	-	-	-	-	-

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

2019-20 Budget	2019-20 Audited Outcome	2020-21 Budget	Var %	2021-22 Estimate	2022-23 Estimate	2023-24 Estimate	
\$'000	\$'000	\$'000		\$'000	\$'000	\$'000	
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
316,403	Payment for Expenses on Behalf of the Territory	341,076	320,686	(6)	332,015	343,846	355,175
(6,470)	Goods and Services Tax Collected from Customers	-	-	-	-	-	-
7,019	Other	6,991	7,145	2	7,359	7,580	7,580
6,470	Transfers from ACT Government Agencies	-	-	-	-	-	-
323,422	Operating Receipts	348,067	327,831	(6)	339,374	351,426	362,755
Payments							
316,403	Grants and Purchased Services	341,004	320,686	(6)	332,015	343,846	355,175
(6,470)	Goods and Services Tax Paid to Suppliers	-	-	-	-	-	-
13,489	Other	6,967	7,145	3	7,359	7,580	7,580
323,422	Operating Payments	347,971	327,831	(6)	339,374	351,426	362,755
-	NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	96	-	(100)	-	-	-
51	CASH AT THE BEGINNING OF REPORTING PERIOD	158	254	61	254	254	254
51	CASH AT THE END OF REPORTING PERIOD	254	254	-	254	254	254

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 \$24.661 million in the 2019-20 audited outcome from the original budget is mainly due to increased Commonwealth Government Grants (\$25.916 million) in accordance with the Commonwealth Education Act 2013 and the National School Reform Agreement: Australian Capital Territory Bilateral Agreement. Increased funding is also due to the Commonwealth pre-paying some non-government school grants in 2019-20 as well as the provision of special assistance school hygiene funding relating to the COVID-19 Pandemic. This is partially offset by a rollover in ACT funding mainly associated with ACT Schooling Resource Standard funding due to the transition of non-government school funding to 20 per cent of the Schooling Resource Standard in line with the Commonwealth funding model; and
 - the decrease of \$20.378 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to decreased Commonwealth Grants from the Commonwealth pre-payment of 2020-21 funds to some non-government schools in 2019-20 due to the COVID-19 Pandemic.

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

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
	Revenue						
757,117	Controlled Recurrent Payments	769,503	818,869	6	834,136	865,703	896,838
18,369	Sale of Goods and Services from Contracts with Customers	14,909	23,898	60	17,402	17,825	18,298
26,865	Grants and Contributions	27,368	31,618	16	32,530	33,082	33,645
1,395	Investment Revenue	790	1,395	77	1,395	1,395	1,416
3,619	Other Revenue	1,110	2,051	85	2,083	2,104	2,180
807,365	Total Revenue	813,680	877,831	8	887,546	920,109	952,377
	Gains						
-	Other Gains	13	-	(100)	-	-	-
-	Total Gains	13	-	(100)	-	-	-
807,365	Total Income	813,680	877,831	8	887,556	920,109	952,377
	Expenses						
581,442	Employee Expenses	607,676	632,087	4	641,443	663,075	689,319
88,168	Superannuation Expenses	91,139	96,931	6	98,074	99,167	102,518
70,002	Supplies and Services	80,213	77,843	(3)	76,706	80,979	85,346
74,086	Depreciation and Amortisation	72,462	76,809	6	80,141	81,786	81,883
3,047	Grants and Purchased Services	2,167	5,567	157	3,365	3,451	3,541
23	Borrowing Costs	539	480	(11)	393	265	111
65,908	Other Expenses	56,048	65,144	16	69,225	74,853	73,578
882,676	Total Expenses	910,244	954,861	5	969,347	1,003,576	1,036,296
(75,311)	Operating Result	(96,564)	(77,030)	20	(81,801)	(83,467)	(83,919)

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

2019-20 Budget		2019-20 Audited Outcome \$'000	2020-21 Budget \$'000	Var %	2021-22 Estimate \$'000	2022-23 Estimate \$'000	2023-24 Estimate \$'000
Revenue							
2,940	Controlled Recurrent Payments	2,988	4,019	35	3,487	3,548	3,588
	Sale of Goods and Services from						
33	Contracts with Customers	75	33	(56)	33	33	34
15	Grants and Contributions	5	17	240	17	17	17
1	Investment Revenue	10	1	(90)	1	1	1
424	Other Revenue	375	426	14	427	427	441
3,413	Total Revenue	3,453	4,496	30	3,965	4,026	4,081
Gains							
-	Other Gains	-	-	-	-	-	-
-	Total Gains	-	-	-	-	-	-
3,413	Total Income	3,453	4,496	30	3,965	4,026	4,081
Expenses							
1,583	Employee Expenses	1,749	1,646	(6)	1,703	1,734	1,753
271	Superannuation Expenses	262	299	14	305	307	310
1,185	Supplies and Services	682	1,227	80	1,237	1,262	1,291
209	Depreciation and Amortisation	112	209	87	209	209	209
374	Grants and Purchased Services	521	1,318	153	720	723	727
-	Other Expenses	174	-	(100)	-	-	-
3,622	Total Expenses	3,500	4,699	34	4,174	4,235	4,290
(209)	Operating Result	(47)	(203)	(332)	(209)	(209)	(209)

