



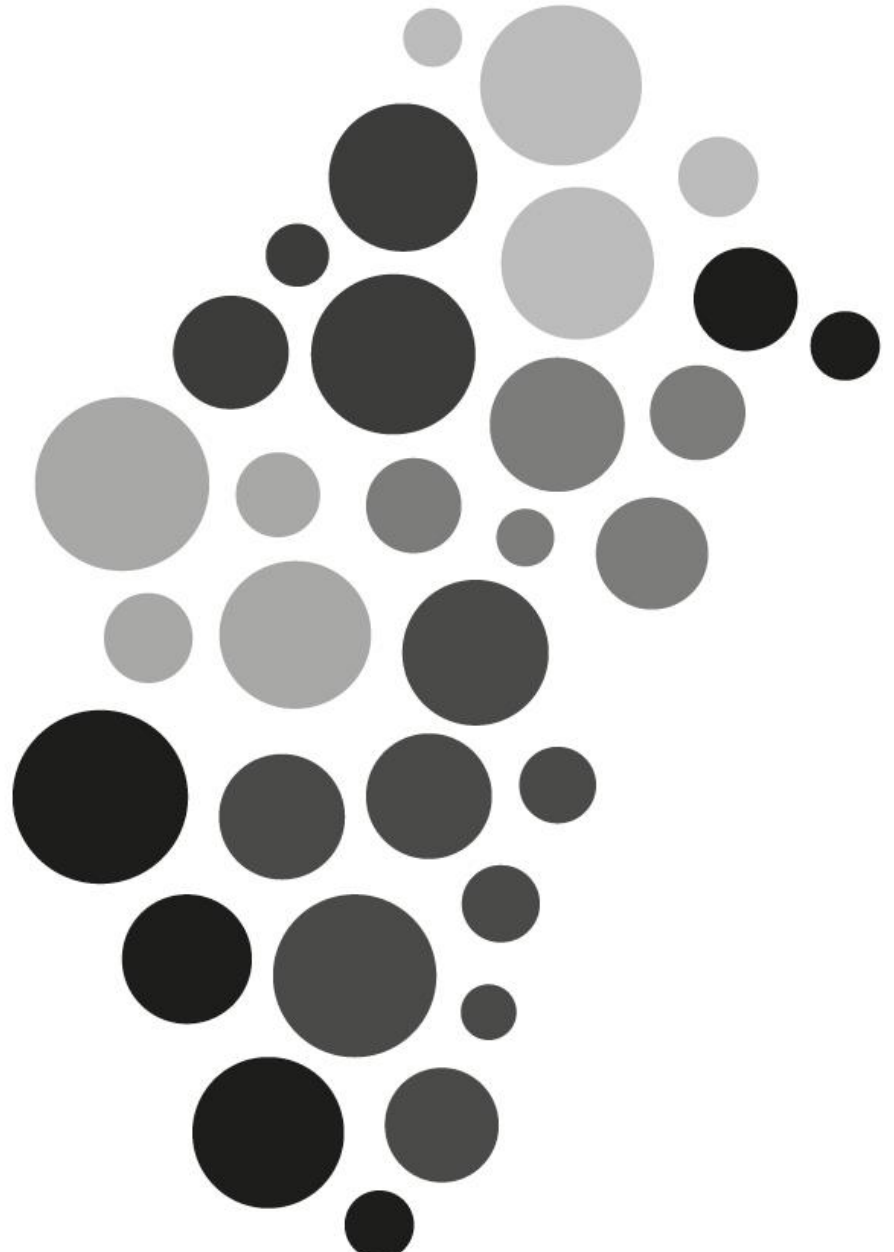
Australian Capital Territory

# Budget

## 2026–27

---

Budget Statements F  
Education Directorate



# Structure and Content of the 2026-27 Budget Papers

The 2026-27 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 2026-27 Budget and forward estimates for the General Government Sector, the Public Trading Enterprise sector and the total Territory Government. Details of the projected 2026-27 Budget results are provided, as well as background information on the development of the 2026-27 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2026-27 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

The Education Directorate acknowledges the Ngunnawal people as traditional custodians of the ACT and recognises any other people or families with connection to the lands of the ACT and region.

We respect the Aboriginal and Torres Strait Islander people, particularly our Aboriginal and Torres Strait Islander staff, and their continuing culture and contribution they make to the Canberra region and the life of our city.

ISSN 1327-581X ©

© Canberra, Australian Capital Territory, June 2026

## Contact for this publication

General enquiries about this publication should be directed to:

Chief Minister, Treasury and Economic Development Directorate  
[cmteddcorporate@act.gov.au](mailto:cmteddcorporate@act.gov.au)

GPO Box 158

Canberra ACT 2601

<https://www.treasury.act.gov.au/budget>

Telephone: Access Canberra - 13 22 81



## Accessibility

The ACT Government is committed to making its information, services, events and venues as accessible as possible. If you have difficulty reading a standard printed document and would like to understand the alternative formats available for documents or publications, please call 13 22 81.

If English is not your first language and you require a translator or interpreter, you can contact us through the [Translating and Interpreter Service \(TIS\)](#) or call [13 14 50](#).

If you have difficulty hearing or using your voice, contact us through the [National Relay Service \(NRS\)](#):

- TTY users call [13 36 77](#) and then ask for [13 22 81](#) or visit [www.accesshub.gov.au](http://www.accesshub.gov.au) to make an internet relay or captioned relay call.
- Speak and Listen users phone [1300 555 727](#) and then ask for [13 22 81](#).
- Internet relay users connect to the NRS and then ask for [13 22 81](#).

For more information on these services visit [www.accesshub.gov.au](http://www.accesshub.gov.au).

© Australian Capital Territory



This work, Education Directorate 2026-27 Budget Statements, is licensed under a [Creative Commons Attribution 4.0 licence](#). You are free to re-use the work under that licence, on the condition that you credit the Australian Capital Territory Government as author, indicate if changes were made and comply with the other licence terms.

The licence does not apply to the ACT Coat of Arms, the Education Directorate logo and branding, images, artwork, photographs and any material protected by trademark.

Information about the directorate and an electronic version of this budget report can be found on the website <https://treasury.act.gov.au/budget/budget-2026-27>.

**BUDGET STATEMENTS**  
**2026-27**

**For**  
**EDUCATION DIRECTORATE**

# Contents

EDUCATION DIRECTORATE .....	1
Purpose.....	1
2026-27 Priorities .....	2
Estimated Employment Levels .....	7
Strategic Objectives and Indicators.....	8
Output Classes.....	14
Accountability Indicators.....	18
Changes to Appropriation .....	21
Summary of 2026-27 Infrastructure Program.....	25
Financial Statements - Controlled .....	27
Financial Statements - Territorial.....	35
Output Class Financial Statements .....	39

# EDUCATION DIRECTORATE

## Purpose

The Education Directorate's (the Directorate) purpose is to lead and deliver excellent, inclusive and equitable education where all are safe, valued, and able to flourish. Empowering children and young people to learn has a lifelong impact, no matter which school they attend. Working collaboratively with all schools, the Directorate aims to achieve equity so that all children and young people can access an excellent education, delivered and supported by highly skilled and valued professionals.

The Directorate is specifically responsible for providing a consistent, evidence-informed and inclusive approach to education in every ACT public school. By consistently adopting teaching approaches that are high-impact and based on research, ACT public schools support every child to achieve their maximum potential learning growth each year. ACT public schools also support children and young people to feel welcome, included, safe and receive the adjustments they need to engage in learning effectively.

The Directorate achieves this through:

1. The provision of public preschools, primary, secondary and specialist 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.
4. The registration and regulation of home education, early childhood education and care services and non-government schools.

The Directorate engages with systems, universities and research organisations locally and across jurisdictions to improve education for all children. As stewards of the ACT education system, the Directorate works actively with a range of partners and stakeholders, including 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 ACT Parents, professional associations, and maintains a constructive and active working relationship with the Australian Education Union ACT, the Community and Public Sector Union, the United Workers Union, and other relevant unions. The Directorate also engages with a wide range of early childhood education and care providers.

The Directorate is guided by the Future of Education principles of equity, access, inclusion, and student agency, and will deliver the Government's priorities through the *Strong Foundations* program, *Set Up for Success Phase Three Implementation Plan*, and *Inclusive Education: A Disability Inclusion Strategy for ACT Public Schools 2024-2034*.

## 2026-27 Priorities

The Directorate's priorities in 2026-27 will be shaped by the following policy context and objectives of the ACT Government.

### **We place students at the centre by:**

- Giving our students a curriculum that is knowledge-rich and provides the key skills to learn for life.
- Prioritising core literacy and numeracy skills.
- Ensuring the way we teach is evidence-informed and responsive to the needs of each student.
- Providing tiered-supports and adjustments so students who need them can participate and learn.
- Involving children and young people as active participants in school improvement, including those who are diverse in their thinking or methods of communication.
- Supporting the success of Aboriginal and Torres Strait Islander children and young people.
- Strengthening safety for children and young people.

### **We empower teachers, school leaders and other professionals by:**

- Providing high-quality curriculum and assessment resources.
- Ensuring access to targeted professional development.
- Increasing supply and strengthening the capacity of our people.
- Ensuring the diverse and changing needs of children and young people is reflected in the capacity building and support systems for our people.

### **We build strong communities for learning by:**

- Meeting the wellbeing needs of children and young people so they can learn and engage through access to community and social supports and allied health services.
- Connecting school and home to best support children and young people.
- Learning from our Community Leaders and Elders.
- Supporting children and young people to transition to new stages of their education journey.

### **We have systems that support learning by:**

- Partnering with other systems, jurisdictions, universities and research organisations to implement an evidence-informed and inclusive approach to learning in all ACT public schools.

- Implementing an improvement program focused on strengthening early childhood education, foundational teaching and learning, and inclusive education for students with a disability.
- Developing consistent centralised resources, data systems and strategic direction to support teaching excellence and school leadership.
- Building high-quality and accessible physical learning environments.

### ***Future of Education: One Public Education System***

The Directorate will implement the Government’s commitment to a generational shift for public schooling in the ACT - building one coordinated public education system to deliver greater equity, consistency and long-term sustainability for students, families and schools.

The new Future of Education: One public education system reform is the next chapter of the ACT’s Future of Education Strategy and the centrepiece of the Government’s interim response to the independent review of public school system resourcing.

This change builds on the foundations commenced under the Future of Education Strategy, as well as ongoing work to deliver consistency in both evidence-based literacy and numeracy education through Strong Foundations and supports for students with disability and diverse learning needs through the Inclusive Education Strategy. It also responds to advocacy from the Aboriginal and Torres Strait Islander Elected Body that will help us improve outcomes for First Nations students.

The funding includes:

- \$5.3 million for stronger system supports for schools, including HR, financial, infrastructure and leadership support.
- \$2 million to review the school funding model.
- \$2 million to establish new Aboriginal and Torres Strait Islander governance arrangements.

The Directorate will establish an implementation team to deliver on these commitments over the next two years.

A key recommendation of the report is that the ACT’s public education system should shift from a legacy of autonomous schools to become a single public education system. The Government has agreed to this recommendation and intends to move towards a coordinated system that is more consistency in its approach, equitable in responding to student need, and financial sustainability.

### ***Set up for Success: An Early Childhood Strategy for the ACT***

The Directorate will continue to deliver *Set up for Success: An Early Childhood Strategy for the ACT*. Phase Two of the Strategy is complete, and work is underway to evaluate it. An implementation plan for Phase Three will be developed which will build on the *Phase Two Implementation Plan* and the evaluation findings of the second phase. The Strategy has the same underpinning principles as *Future of Education* and includes the foundations of:

- *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 continuing to deliver universal access to 300 hours per year of free preschool for all three-year-old children in the ACT. This supports the ACT Government's recognition of early childhood education in the *Education Act 2004*, through ensuring that every child can access an early childhood education funded by the ACT Government in the two years before formal school.
- *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 continuing to implement a range of workforce actions identified in the *Valuing Educators, Values Children: A Workforce Strategy for the ACT Early Childhood Education and Care Profession 2023-2025*.
- *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 continuing to support effective information sharing and transitions processes and supports across the ACT, ensuring alignment between early childhood education and care services and schools, and further supporting parents as their child's first teacher.
- *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 on the ACT's planning and land decisions. Priorities include building on the partnerships developed in Phase One and throughout Phase Two to support the delivery of initiatives like quality early childhood education and care and enhanced wrap-around supports for children.

### **Strong Foundations**

The Directorate is implementing all eight recommendations from the Literacy and Numeracy Education Expert Panel's final report. In response to the Expert Panel report, the ACT Government has funded and is delivering its Strong Foundations program. The Strong Foundations program has clear objectives:

- Improved literacy and numeracy outcomes for ACT public school students.
- Ensure students who are experiencing difficulty with learning in relation to literacy and numeracy are provided with tiered supports.
- Improve wellbeing and retention of school staff through reducing workload and increasing job satisfaction.

- Improve understanding of ACT families and the broader community that ACT public schools adopt an evidence-informed approach to teaching literacy and numeracy.

The Strong Foundations program is a significant reform program that will occur over three phases. The Directorate has completed Phase One and has released its Implementation Plan Phase Two, focused on Strengthened Supports in Schools.

### ***Inclusive Education: A Disability Inclusion Strategy for ACT Public Schools***

The *Inclusive Education: A Disability Inclusion Strategy for ACT Public Schools 2024-2034* (the Strategy) and *First Action Plan 2024-2026* aim to deliver greater inclusion for students with disability across all ACT public schools by making sure schools have the support they need to meet the needs of all learners. In ACT public schools, this means that all children and young people can learn and take part in education on the same basis as their peers.

The Directorate will deliver on the Disability Inclusion Strategy through the actions outlined in the *First Action Plan 2024-2026*. In 2026, key initiatives are continuing, including a team of Inclusion Coaches supporting schools in the Tuggeranong network, investment in professional learning on inclusive practices, and the phased implementation of a new adjustment-based resourcing model for students with disability.

The Directorate's focus will also include reviewing policy and guidance resources and the introduction of a self-reflection tool to support schools to strengthen their inclusive practice and improve outcomes for all students. Work on student voice will continue during 2026 to ensure the Strategy implementation is informed by the perspectives and lived experiences of students with disability. The Inclusive Education Strategy implementation will be coordinated with Strong Foundations and planning for the Second Action Plan will commence.

### ***Schools Where Students Love to Learn - Infrastructure Priorities***

The Directorate will continue to provide 21st century learning environments by delivering upgrades and improvements to existing schools, and providing client representation for the design, construction and delivery of new and expanded facilities. This will include:

- Completion of the Strathnairn School accommodating 780 Preschool to Year 6 students and 130 Early Childhood Education and Care places in the Belconnen District. Stage 1 opened for Preschool to Year 2 students at the start of Term 1, 2026. Stage 2 is planned for completion during 2026.
- Design and development for the refurbishment of the Lyneham High School Gymnasium, delivering oval upgrades at Fraser Primary School, commencing master planning and initial works at Melba Copland Senior Secondary School College.
- Finalising roof replacement at Dickson college and further roof replacement at Melba Copland College, commencing roof replacement at Charnwood Dunlop School, and undertaking invasive roof assessments to inform a future program of works.
- Continuing feasibility and master planning for future new school infrastructure including planning for a new high school and college in the Molonglo Town Centre.

- Continuing to deliver infrastructure upgrades at Cranleigh School.
- Continuing to deliver school repairs and maintenance works, infrastructure and facilities upgrades, sustainability upgrades, accessibility and inclusion upgrades and management of hazardous materials.
- Continuing to deliver the electrification of government gas assets program and Public Schools Heating and Cooling Fund across ACT public schools.
- Delivering relocatable learning units to support student demand across the ACT.

# Estimated Employment Levels

Table 1: Estimated Employment Levels

	2024-25 Actual Outcome <sup>1</sup>	2025-26 Budget	2025-26 Estimated Outcome <sup>2</sup>	2026-27 Budget <sup>3</sup>
Staffing (FTE)	7,384	7,198	7,279	7,305

**Notes:**

1. This figure is the published figure in the Education Directorate’s 2024-25 Annual Report.
2. The difference between the 2025-26 Estimated Outcome and the 2025-26 Budget is primarily due to FTEs associated with the 2025-26 Budget Review initiative *Supporting Public Schools*.
3. The increase in FTEs between the 2025-26 Estimated Outcome and 2026-27 Budget is primarily due to FTEs associated with 2026-27 Budget initiatives.

# Strategic Objectives and Indicators

## 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.

Student achievement in NAPLAN is reported using proficiency standards, which replaced the previous 10-band scale and National Minimum Standard. The proficiency standards are set at a challenging but reasonable expectation of what students know and can do at the time of testing.

There are four proficiency levels:

- Exceeding: the student's result exceeds expectations at the time of testing.
- Strong: the student's result meets challenging but reasonable expectations at the time of testing.
- Developing: the student's result indicates that they are working towards the challenging but reasonable expectations at the time of testing.
- Needs additional support: the student's result indicates that they are not achieving the learning outcomes that are expected at the time of testing. They are likely to need additional support to progress satisfactorily.

The inclusion of Strategic Indicators focusing on both ends of the NAPLAN reporting scale reaffirms the ACT Government's commitment to equity and excellence across in the public education system.

**Table 2: Strategic Indicator 1(a): Reduction in the equity gap between proportions of the most advantaged and less advantaged students achieving the Strong or Exceeding proficiency levels in NAPLAN reading**

Measures the performance gap between the proportion of less advantaged groups of students (those where highest level of parental education is less than university degree) and the proportion of most advantaged group of students (those with parents with a university qualification or above) achieving the **Strong or Exceeding proficiency levels** in the NAPLAN reading domain for students in ACT public schools across all four NAPLAN year levels.

Reading	2023 Actual <sup>1</sup>	2024 Actual	2025 Actual	2026 Target
Equity Gap (percentage points)	29.5	27.5	28.1	27.5

Source: ACT Education Directorate unpublished data.

**Note:**

1. The NAPLAN measurement scale was reset in 2023. NAPLAN data from 2023 onwards are not comparable to previous NAPLAN years, and equity gap measures from 2023 are not comparable to 2022 and earlier data.

**Table 3: Strategic Indicator 1(b): Reduction in the equity gap between proportions of the most advantaged and less advantaged students achieving the Strong or Exceeding proficiency levels in NAPLAN numeracy**

Measures the performance gap between the proportion of less advantaged groups of students (those where highest level of parental education is less than university degree) and the proportion of most advantaged group of students (those with parents with a university qualification or above) achieving the **Strong or Exceeding proficiency levels** in the NAPLAN numeracy domain for students in ACT public schools across all four NAPLAN year levels.

Numeracy	2023 Actual <sup>1</sup>	2024 Actual	2025 Actual	2026 Target
Equity Gap (percentage points)	31.1	30.2	31.0	30.2

Source: ACT Education Directorate unpublished data.

**Note:**

1. The NAPLAN measurement scale was reset in 2023. NAPLAN data from 2023 onwards are not comparable to previous NAPLAN years, and equity gap measures from 2023 are not comparable to 2022 and earlier data.

**Table 4: Strategic Indicator 1(c): Reduction in the equity gap between proportions of the most advantaged and less advantaged students achieving the Needs Additional Support proficiency level in NAPLAN reading**

Measures the performance gap between the proportion of less advantaged groups of students (those where highest level of parental education is less than university degree) and the proportion of most advantaged group of students (those with parents with a university qualification or above) achieving the **Needs Additional Support proficiency level** in the NAPLAN reading domain for students in ACT public schools across all four NAPLAN year levels.

Reading	2023 Actual <sup>1</sup>	2024 Actual	2025 Actual	2026 Target
Equity Gap (percentage points)	15.5	15.5	15.2	15.5

Source: ACT Education Directorate unpublished data.

**Note:**

1. The NAPLAN measurement scale was reset in 2023. NAPLAN data from 2023 onwards are not comparable to previous NAPLAN years, and equity gap measures from 2023 are not comparable to 2022 and earlier data.

**Table 5: Strategic Indicator 1(d): Reduction in the equity gap between proportions of the most advantaged and less advantaged students achieving the Needs Additional Support proficiency level in NAPLAN numeracy**

Measures the performance gap between the proportion of less advantaged groups of students (those where highest level of parental education is less than university degree) and the proportion of most advantaged group of students (those with parents with a university qualification or above) achieving the **Needs Additional Support proficiency level** in the NAPLAN numeracy domain for students in ACT public schools across all four NAPLAN year levels.

Numeracy	2023 Actual <sup>1</sup>	2024 Actual	2025 Actual	2026 Target
Equity Gap (percentage points)	16.3	14.2	13.6	14.2

Source: ACT Education Directorate unpublished data.

**Note:**

1. The NAPLAN measurement scale was reset in 2023. NAPLAN data from 2023 onwards are not comparable to previous NAPLAN years, and equity gap measures from 2023 are not comparable to 2022 and earlier data.

## Strategic Objective 2

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

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.

Reporting of gain data has recommenced with the NAPLAN 2023 data due to a new scale implemented. NAPLAN 2023 data will not be comparable to previous NAPLAN years making 2023 the nationally agreed new baseline.

**Table 6: Strategic Indicator 2(a): Increase in the ACT public schools NAPLAN gain for year 3-5 in reading**

	2020-22 Actual <sup>1</sup>	2021-23 Actual <sup>2</sup>	2022-24 Actual <sup>2</sup>	2023-25 Target <sup>2</sup>	2023-25 Actual <sup>2</sup>	2024-26 Target <sup>3</sup>
Gain	N/A	Reporting in abeyance	Reporting in abeyance	Reporting in abeyance	91	91

Source: ACT Education Directorate unpublished data.

**Notes:**

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report.
2. From NAPLAN 2023 data was reported against a new scale and are not comparable to results from previous NAPLAN events.
3. The target has been set in line with the result for the first reporting period. Improvement targets will be set in future.

**Table 7: Strategic Indicator 2(b): Increase in the ACT public schools NAPLAN gain for year 3-5 in numeracy**

	2020-22 Actual <sup>1</sup>	2021-23 Actual <sup>2</sup>	2022-24 Actual <sup>2</sup>	2023-25 Target <sup>2</sup>	2023-25 Actual <sup>2</sup>	2024-26 Target <sup>3</sup>
Gain	N/A	Reporting in abeyance	Reporting in abeyance	Reporting in abeyance	85	85

Source: ACT Education Directorate unpublished data.

**Notes:**

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report.
2. From NAPLAN 2023 data was reported against a new scale and are not comparable to results from previous NAPLAN events.
3. The target has been set in line with the result for the first reporting period. Improvement targets will be set in future.

**Table 8: Strategic Indicator 2(c): Increase in the ACT public schools NAPLAN gain for year 7-9 in reading**

	2020-22 Actual <sup>1</sup>	2021-23 Actual <sup>2</sup>	2022-24 Actual <sup>2</sup>	2023-25 Target <sup>2</sup>	2023-25 Actual <sup>2</sup>	2024-26 Target <sup>3</sup>
Gain	N/A	Reporting in abeyance	Reporting in abeyance	Reporting in abeyance	26	26

Source: ACT Education Directorate unpublished data.

**Notes:**

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report.
2. From NAPLAN 2023 data was reported against a new scale and are not comparable to results from previous NAPLAN events.
3. The target has been set in line with the result for the first reporting period. Improvement targets will be set in future.

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

	2020-22 Actual <sup>1</sup>	2021-23 Actual <sup>2</sup>	2022-24 Actual <sup>2</sup>	2023-25 Target <sup>2</sup>	2023-25 Actual <sup>2</sup>	2024-26 Target <sup>3</sup>
Gain	N/A	Reporting in abeyance	Reporting in abeyance	Reporting in abeyance	29	29

Source: ACT Education Directorate unpublished data.

**Notes:**

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report.
2. From NAPLAN 2023 data was reported against a new scale and are not comparable to results from previous NAPLAN events.
3. The target has been set in line with the result for the first reporting period. Improvement targets will be set in future.

## Strategic Objective 3

### *To centre teaching and learning around students as individuals*

The Directorate's recognises the importance of developing students as individuals and creating a learning environment adapted to their needs. Children start school with a 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 the experience 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.

**Table 10: Strategic Indicator 3(a): Increase in Student School Identification**

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

	2022	2023	2024	2025 Target	2025 Actual	2026 Target
Student - School Identification	60%	62%	64%	65%	66%	67%

Source: ACT Education Directorate unpublished data.

**Table 11: Strategic Indicator 3(b): Increase in Staff School Identification**

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

	2022	2023	2024	2025 Target	2025 Actual	2026 Target
Staff - School Identification	89%	90%	90%	91%	89%	90%

Source: ACT Education Directorate unpublished data.

**Table 12: Strategic Indicator 3(c): Increase in Parent/Carer School Identification**

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

	2022	2023	2024	2025 Target	2025 Actual	2026 Target
Parent/Carer - School Identification	84%	83%	82%	83%	84%	85%

Source: ACT Education Directorate unpublished data.

## Output Classes

At the February 2026 census, there were 49,931 students enrolled in 93 public schools operated by the ACT Government. Of that figure, 29,140 students were enrolled in preschool and primary school (58.4%), 13,059 were enrolled in high school (26.1%) and 7,732 were enrolled in college (15.5%).

### Output Class 1: Public School Education

**Table 13: Output Class 1: Public School Education**

	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000
<b>Total Cost<sup>1</sup></b>	1,308,354	1,406,901
<b>Controlled Recurrent Payments</b>	1,124,221	1,206,474

**Note:**

1. Total cost includes depreciation and amortisation of \$103.566 million in 2025-26 and \$110.914 million in 2026-27.

#### **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 contribute 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 14: Output 1.1: Public Primary School Education**

	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000
<b>Total Cost</b>	667,912	724,102
<b>Controlled Recurrent Payments</b>	550,481	595,672

### **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 15: Output 1.2: Public High School Education**

	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimated Outcome</b>	<b>Budget</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total Cost</b>	317,229	338,344
<b>Controlled Recurrent Payments</b>	279,547	297,512

### **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 16: Output 1.3: Public Secondary College Education**

	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimated Outcome</b>	<b>Budget</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total Cost</b>	189,913	201,890
<b>Controlled Recurrent Payments</b>	169,824	180,634

### **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 17: Output 1.4: Disability Education in Public Schools**

	<b>2025-26</b>	<b>2026-27</b>
	<b>Estimated Outcome</b>	<b>Budget</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total Cost</b>	133,300	142,565
<b>Controlled Recurrent Payments</b>	124,369	132,656

## Output Class 2: Non-Government Education

**Table 18: Output Class 2: Non-Government Education**

	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000
Total Cost <sup>1</sup>	5,498	6,034
Controlled Recurrent Payments	4,941	5,453

**Note:**

- Total cost includes depreciation and amortisation of \$0.209 million in 2025-26 and \$0.209 million in 2026-27.

### **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 19: Output 2.1: Non-Government School Education**

	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000
Total Cost	5,498	6,034
Controlled Recurrent Payments	4,941	5,453

### **Grants Paid to Non-Government Schools**

**Table 20: Grants Paid to Non-Government Schools (Funded Through Territorial Appropriation)**

	2025-26 Estimated Outcome \$'000	2026-27 Budget <sup>1</sup> \$'000
ACT Government Grants	74,262	84,823
Commonwealth Government Grants	333,419	350,118

**Note:**

- The increase in ACT Government Grants and Commonwealth Government Grants in the 2026-27 Budget is primarily due to enrolment growth and indexation in line with the Commonwealth Government's Schooling Resource Standard 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 in 2021-22, 2025-26 and 2026-27.

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 21: Accountability Indicators**

Output Class 1: Public School Education	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
<b>Early Childhood Education</b>			
a. Number of enrolments in preschool in public schools <sup>1,2</sup>	4,265	4,045	4,115
b. Number of enrolments of Aboriginal and Torres Strait Islander students in preschool in public schools <sup>1</sup>	275	360	275
<b>School Participation</b>			
a. Attendance rate of public school students in year 1 to year 10 <sup>3</sup>	92%	89%	92%
<b>Education and Care Services</b>			
a. Assessment and ratings completed within legislated timeframes	100%	100%	100%
b. Annual compliance audit is delivered in full	100%	100%	100%
<b>Disability Education</b>			
a. Individual Learning Plans completed for students in special and mainstream schools who access special education services <sup>4</sup>	100%	95%	N/A
b. Individual Learning Plans completed for students who receive substantial or extensive adjustments to access education <sup>5</sup>	N/A	80%	100%
<b>Senior Secondary Education</b>			
a. Percentage of all year 10 students in public schools who proceed to public secondary college education <sup>6</sup>	92%	92%	92%
b. Percentage of year 10 Aboriginal and Torres Strait Islander students in public schools who proceed to public secondary college education <sup>6</sup>	92%	83%	92%
c. Percentage of all year 10 students in public schools who proceed to year 12 at a public senior secondary college <sup>7</sup>	85%	85%	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 <sup>7</sup>	85%	65%	85%
e. Percentage of year 12 students in public schools who received an ACT Senior Secondary Certificate <sup>8</sup>	90%	89%	90%
f. Percentage of year 12 Aboriginal and Torres Strait Islander students in public schools who received an ACT Senior Secondary Certificate <sup>8</sup>	90%	69%	90%
<b>Average Cost (\$) Per Student Per Annum in Public Schools<sup>9</sup></b>			
a. Preschool	11,123	11,041	12,954
b. Primary School	23,932	24,725	26,894
c. High School	25,853	26,358	27,984
d. Secondary College	26,313	26,582	27,852
e. Special School	99,292	100,088	104,908
f. Mainstream School student with a disability	36,528	37,099	39,288

**Notes:**

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. This indicator and outcome are dependent on the number of preschool age residents during a year, the number of births four years prior, and can be impacted by increasing capacity in the non-government sector and the uptake of enrolment in this sector by families. A fixed unchanging target of this indicator does not take these factors into consideration in providing enrolment projections. This target has been amended for 2025-26 to follow an approach that will respond to changing population growth and current enrolment market outcomes. It will continue to be reviewed each year to provide more accurate enrolment projections.
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. The ACT Government's Inclusive Education: A Disability Inclusion Strategy for ACT Public Schools 2024-2034 first action plan committed to developing a new adjustments-based resourcing model (ABRM) for students with disability. The ABRM will be informed by the annual Nationally Consistent Collection of Data on School Students with Disability (NCCD). Data collected identifies the number of students who have a diagnosed or imputed disability who receive adjustments for learning within ACT public schools. Aligning with this change, from the start of the 2026 school year, Individual Learning Plans (ILPs) must now be completed for "students who receive substantial or extensive adjustments to access education", which is covered under Accountability Indicator b. This supersedes Accountability Indicator a., which will be discontinued after the end of the 2025-26 financial year.
5. This target was first introduced in 2026-27 and as such, data cannot be provided for prior years. The target has been set in line with the previous ILP requirement and will be reviewed after the first reporting period.
6. 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.
7. This indicator is to provide a measure of improving the secondary education in ACT schools. It provides information on the successful transition of students from year 10 to year 12.
8. This indicator is to provide a measure of improving secondary education in ACT schools. It provides information on the proportion of year 12 students who attained an ACT Senior Secondary Certificate.
9. The increase in 2026-27 primarily reflects increased ACT funding through 2026-27 budget initiatives and indexation, and Commonwealth grant funding.

## Output Class 2: Non-Government Education

Table 22: Accountability Indicators

Output Class 2: Non-Government Education		2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
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 time frame <sup>1</sup>	100%	100%	100%

**Note:**

1. This indicator came into 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 23: Changes to Appropriation - Controlled Recurrent Payments (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	<b>1,094,012</b>	<b>1,126,372</b>	<b>1,161,177</b>	<b>1,198,802</b>	<b>1,196,508</b>
<b>2025-26 Budget Review</b>					
Management of Contaminated Sand Products in Public Schools	2,000	0	0	0	0
Supporting Public Schools	43,345	0	0	0	0
<b>2026-27 Budget Policy Decisions</b>					
Bargaining for the Administrative and Related Classifications Enterprise Agreement - School Based Staff	0	2,609	2,609	2,609	2,609
Building Safer Communities - Strengthening DFSV System Foundations	0	-187	-192	-106	-108
Continuing and Improving Preschool for Four-Year-Olds	0	1,372	707	0	0
Continuing School Cleaning Service	0	1,331	1,860	2,480	2,512
Cost of living - Future of Education Equity Fund	0	977	0	0	0
Feasibility for Expansion of Flexible Education and Specialist Schools	0	100	500	0	0
Future of Education - One Public Education System	0	3,320	3,607	500	500
Head Start Program	0	384	390	0	0
Investing in Public Services - Strengthening Government Procurement	0	-178	-181	-96	-97
Strengthening the Regulation of Early Childhood Education and Care	0	1,786	2,718	2,621	2,615
Supporting Disability Services - Design and implementation of Thriving Kids	0	-220	-223	-226	0
Supporting Public Schools	0	40,298	20,678	0	0
<b>2026-27 Budget Technical Adjustments</b>					
2026 Equitable Enrolment Adjustment	0	1,067	1,099	1,132	1,165
2026 Government School Enrolment Adjustment	0	-1,472	-1,516	-1,561	-1,607
2026 Preschool Enrolment Adjustment	0	308	317	327	336
Commonwealth Grant - Better and Fairer Schools Agreement - Government Schools	0	4,036	2,465	-116	6,815
Commonwealth Grant - Expansion of the Joint Compliance and Monitoring Program	400	680	680	680	0
Commonwealth Grant - National Capital Functions Program	0	0	0	0	-1,713
Commonwealth Grant - Preschool Reform Agreement	2,896	9,654	6,758	0	0
Commonwealth Grant Reprofilling - Better and Fairer Schools Agreement - Government Schools	-5,015	5,015	0	0	0
Commonwealth Grant Reprofilling - Consent and Respectful Relationships Education - Government Schools	-97	97	0	0	0
Commonwealth Grant Reprofilling - National Student Wellbeing Program	-374	374	0	0	0
Commonwealth Grant Reprofilling - Preschool Reform Agreement	-3,421	3,421	0	0	0
Commonwealth Grant Reprofilling - Workload Reduction Fund	-1,333	1,333	0	0	0
Parameter Adjustments - Previous Budget	-125	-137	-105	-301	-119
Revised Funding Profile - Continuing Free Meals in Schools	-645	645	0	0	0
Revised Funding Profile - Early Childhood Scholarships	-1,504	1,504	0	0	0
Revised Funding Profile - Investing in Public Education - Essential ICT Systems Upgrades and Modifications	-169	169	0	0	0
Revised Funding Profile - Literacy and Numeracy - Strong Foundations	-50	50	0	0	0
Revised Funding Profile - Supporting a Future Workforce - Try-a-Trade Program Expansion	-214	214	0	0	0
Revised Funding Profile - Teacher Librarian Scholarships	-254	254	0	0	0
Revised Funding Profile - Universal Access to Preschool for Three-Year Olds	-290	290	0	0	0
Revised Indexation Parameters	0	0	0	0	27,910
Revised Wage Parameters	0	7,677	0	0	0
Workers Compensation Savings	0	-1,216	0	0	0
<b>2026-27 Budget</b>	<b>1,129,162</b>	<b>1,211,927</b>	<b>1,203,348</b>	<b>1,206,745</b>	<b>1,237,326</b>

**Table 24: Changes to Appropriation - Expenses on Behalf of the Territory (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	<b>399,979</b>	<b>412,414</b>	<b>426,606</b>	<b>440,500</b>	<b>440,500</b>
<b>2026-27 Budget Technical Adjustments</b>					
2026 Non-Government School Enrolment Adjustment	-3,020	6,623	4,255	4,397	4,538
Commonwealth Grant - Better and Fairer Schools Agreement - Non-Government Schools	10,722	15,904	20,046	23,829	41,411
Revised Indexation Parameters	0	0	0	0	2,489
<b>2026-27 Budget</b>	<b>407,681</b>	<b>434,941</b>	<b>450,907</b>	<b>468,726</b>	<b>488,938</b>

**Table 25: Changes to Appropriation - Capital Injections, Controlled (\$'000)**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2025-26 Budget</b>	<b>103,878</b>	<b>54,119</b>	<b>42,630</b>	<b>44,382</b>	<b>46,313</b>
<b>FMA Section 16B Rollovers from 2024-25</b>					
Asset Renewal Program	-930	0	0	0	0
Cost of Living - Free School Camps at Birrigai	20	0	0	0	0
Delivering Energy Efficient Heating Upgrades for ACT Public Schools	-845	0	0	0	0
Investing in Public Education - Digital Access and Equity	-2	0	0	0	0
More Schools, Better Schools - Delivering Molonglo P-10	493	0	0	0	0
New and Expanded Schools - Delivering a Second College for Gungahlin	93	0	0	0	0
New and Expanded Schools - Development of the Whitlam Primary School and Early Childhood Education Centre	401	0	0	0	0
New and Expanded Schools - Enhancing Community Use of Public School Facilities	2	0	0	0	0
New and Expanded Schools - Expansion of Margaret Hendry Primary School and a New Taylor High	-2,712	0	0	0	0
New and Expanded Schools - Feasibility, Planning and Design for Future Public Schools	-90	0	0	0	0
New and Expanded Schools - Garran Primary School	215	0	0	0	0
New and Expanded Schools - Infrastructure Upgrades Across Canberra Schools	835	0	0	0	0
New and Expanded Schools - Majura Primary School Modernisation	14	0	0	0	0
New and Expanded Schools - Narrabundah College	25	0	0	0	0
New and Expanded Schools - Relocatable Learning Units Across Public Schools	704	0	0	0	0
New and Expanded Schools - Strathnairn Primary School	48	0	0	0	0
New and Expanded Schools - Supplementing Construction Funding for Garran and Strathnairn Primary School	55	0	0	0	0
New and Expanded Schools - Telopea Park High School Modernisation	31	0	0	0	0
Public School Roof Replacements	395	0	0	0	0
Refurbishing the Lyneham High School Gym	45	0	0	0	0
Schools for Our Growing City - Kenny High School	2,939	0	0	0	0
Supporting Our School System - Improving ICT	1,465	0	0	0	0
Universal Access to Preschool for Three-Year Olds	2,566	0	0	0	0
<b>2026-27 Budget Policy Decisions</b>					
Asset Renewal Program - Revised Parameters	0	-15,501	-16,791	-10,748	-11,996
Future of Education - One Public Education System	0	1,400	0	0	0
More Sustainable Heating and Cooling in ACT Public Schools	0	7,979	0	0	0
<b>2026-27 Budget Technical Adjustments</b>					
Parameter Adjustments - Investing in Public Education - Digital Access and Equity	0	0	0	-27	-27
Revised Funding Profile - New and Expanded Schools - Enhancing Community Use of Public School Facilities	-1,000	1,000	0	0	0
Revised Funding Profile - New and Expanded Schools - Feasibility, Planning and Design for Future Public Schools	-250	250	0	0	0
Revised Funding Profile - New and Expanded Schools - Infrastructure Upgrades Across Canberra Schools	-9,751	9,751	0	0	0
Revised Funding Profile - New and Expanded Schools - Supplementing Construction Funding for Garran, Strathnairn and North Gungahlin	700	-700	0	0	0

**Table 25: Changes to Appropriation - Capital Injections, Controlled (\$'000) - Continued**

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>2026-27 Budget Technical Adjustments - Continued</b>					
Revised Funding Profile - New and Expanded Schools - Upgrades for Fraser Primary School and Melba Copland Secondary School	-850	850	0	0	0
Revised Funding Profile - Public School Roof Replacements	-5,233	4,433	800	0	0
Revised Funding Profile - Refurbishing the Lyneham High School Gym	-1,900	1,900	0	0	0
Revised Funding Profile - Schools for Our Growing City - Kenny High School	-1,300	1,300	0	0	0
Revised Funding Profile - Universal Access to Preschool for Three-Year Olds	-163	163	0	0	0
<b>2026-27 Budget</b>	<b>89,898</b>	<b>66,944</b>	<b>26,639</b>	<b>33,607</b>	<b>34,290</b>

# Summary of 2026-27 Infrastructure Program

Table 26: 2026-27 Education Directorate Infrastructure Program (\$'000)

Project	Total Project Value <sup>1</sup>	2026-27	2027-28	2028-29	2029-30	Four Year Investment	Physical Completion Date <sup>2</sup>
<b>CAPITAL WORKS PROGRAM</b>							
<b>New Works</b>							
More Sustainable Heating and Cooling in ACT Public Schools	8,936	7,979	0	0	0	7,979	Sep-27
Future of Education - One Public Education System	1,400	1,400	0	0	0	1,400	Jun-27
<b>Total New Works</b>	<b>10,336</b>	<b>9,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,379</b>	
<b>Asset Renewal Program</b>							
Asset Renewal Program	Ongoing	9,500	13,221	20,464	20,464	63,649	Ongoing
Refurbishing the Lyneham High School Gym	5,746	5,348	0	0	0	5,348	Nov-28
Public School Roof Replacements	500	500	0	0	0	500	Dec-27
<b>Total Asset Renewal Program</b>	<b>6,246</b>	<b>15,348</b>	<b>13,221</b>	<b>20,464</b>	<b>20,464</b>	<b>69,497</b>	
<b>Works In Progress</b>							
New and Expanded Schools - Upgrades for Fraser Primary School and Melba Copland Secondary School	2,000	850	0	0	0	850	Nov-26
New and Expanded Schools - Enhancing Community Use of Public School Facilities	2,400	1,817	0	0	0	1,817	Jun-27
New and Expanded Schools - Feasibility, Planning and Design for Future Public Schools	3,000	250	0	0	0	250	Jun-27
New and Expanded Schools - Infrastructure Upgrades Across Canberra schools	21,893	15,655	0	0	0	15,655	Jun-27
New and Expanded Schools - Supplementing Construction Funding for Garran and Strathnairn Primary Schools and the New High School at North Gungahlin	2,392	1,220	0	0	0	1,220	Jun-27
Public School Roof Replacements	8,025	6,578	800	0	0	7,378	Dec-27
School for Our Growing City - Kenny High School	76,019	1,300	0	0	0	1,300	Jan-24
<b>Total Works in Progress</b>	<b>115,729</b>	<b>27,670</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>28,470</b>	

**Table 26: 2026-27 Education Directorate Infrastructure Program (\$'000) - Continued**

Project	Total Project Value <sup>1</sup>	2026-27	2027-28	2028-29	2029-30	Four Year Investment	Physical Completion Date <sup>2</sup>
<b>Information and Communication Technology (ICT) Program</b>							
Supporting Our School System - Improving ICT	Ongoing	8,641	6,807	7,011	7,219	<b>29,678</b>	Ongoing
Universal Access to Preschool for Three-Year Olds	5,917	413	0	0	0	<b>413</b>	Jun-27
Investing in Public Education - Digital Access and Equity	Ongoing	5,493	5,811	6,132	6,607	<b>24,043</b>	Ongoing
<b>Total ICT Program</b>	<b>5,917</b>	<b>14,547</b>	<b>12,618</b>	<b>13,143</b>	<b>13,826</b>	<b>54,134</b>	
<b>TOTAL INFRASTRUCTURE INVESTMENT PROGRAM</b>	<b>138,228</b>	<b>66,944</b>	<b>26,639</b>	<b>33,607</b>	<b>34,290</b>	<b>161,480</b>	

**Notes:**

1. The total project value reflects costs for both the Education Directorate and where relevant management fees paid to Infrastructure 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 reflect physical completion of the project. For some projects, financial completion will occur after that date.

## Financial Statements - Controlled

Presentational changes have been made to streamline the financial statements and the 2025-26 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 27: Education Directorate: Operating Statement - Controlled (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	1,094,012	1,129,162	1,211,927	7	1,203,348	1,206,745	1,237,326
Sale of Goods and Services from Contracts with Customers	14,666	17,327	17,573	1	18,049	18,534	19,002
Grants and Contributions Income	65,841	61,176	63,247	3	61,486	62,152	62,795
Interest Revenue	3,288	2,825	2,825	-	2,825	2,825	2,825
Other Income	2,084	2,084	2,497	20	2,603	2,711	2,826
<b>Total Income</b>	<b>1,179,891</b>	<b>1,212,574</b>	<b>1,298,069</b>	<b>7</b>	<b>1,288,311</b>	<b>1,292,967</b>	<b>1,324,774</b>
<b>Expenses</b>							
Employee Expenses	961,761	999,166	1,062,712	6	1,062,520	1,065,708	1,097,817
Supplies and Services	106,899	107,101	113,394	6	118,815	120,628	119,799
Depreciation and Amortisation	105,224	103,775	111,123	7	119,051	125,925	128,273
Grants and Purchased Services	32,413	25,546	43,005	68	29,013	27,545	28,243
Borrowing Costs	107	107	107	-	107	107	107
Other Expenses	82,843	78,157	82,594	6	85,820	89,158	91,161
<b>Total Expenses</b>	<b>1,289,247</b>	<b>1,313,852</b>	<b>1,412,935</b>	<b>8</b>	<b>1,415,326</b>	<b>1,429,071</b>	<b>1,465,400</b>
<b>Operating Result</b>	<b>-109,356</b>	<b>-101,278</b>	<b>-114,866</b>	<b>-13</b>	<b>-127,015</b>	<b>-136,104</b>	<b>-140,626</b>
<b>Total Comprehensive Result</b>	<b>-109,356</b>	<b>-101,278</b>	<b>-114,866</b>	<b>-13</b>	<b>-127,015</b>	<b>-136,104</b>	<b>-140,626</b>

**Table 28: Education Directorate: Balance Sheet - Controlled (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	137,103	127,864	92,798	-27	93,276	93,558	93,840
Receivables	8,473	6,998	6,996	..	6,994	6,992	6,990
Other Assets	2,605	5,728	5,728	-	5,728	5,728	5,728
<b>Total Current Assets</b>	<b>148,181</b>	<b>140,590</b>	<b>105,522</b>	<b>-25</b>	<b>105,998</b>	<b>106,278</b>	<b>106,558</b>
<b>Non-Current Assets</b>							
Property, Plant and Equipment	2,596,417	2,742,134	2,834,689	3	2,857,485	2,802,602	2,709,728
Intangible Assets	10,120	2,462	2,323	-6	2,184	2,045	1,906
<b>Total Non-Current Assets</b>	<b>2,606,537</b>	<b>2,744,596</b>	<b>2,837,012</b>	<b>3</b>	<b>2,859,669</b>	<b>2,804,647</b>	<b>2,711,634</b>
<b>TOTAL ASSETS</b>	<b>2,754,718</b>	<b>2,885,186</b>	<b>2,942,534</b>	<b>2</b>	<b>2,965,667</b>	<b>2,910,925</b>	<b>2,818,192</b>
<b>Current Liabilities</b>							
Payables	11,566	9,967	10,070	1	9,962	9,928	9,894
Contract Liabilities	4,055	5,101	5,101	-	5,101	5,101	5,101
Borrowings	204	204	72	-65	74	75	3
Lease Liabilities	228	560	555	-1	555	555	555
Employee Benefits	239,221	256,454	227,602	-11	236,566	247,500	260,608
Other Provisions	18,266	18,139	18,139	-	18,139	18,139	18,139
Other Liabilities	188	182	182	-	182	182	182
<b>Total Current Liabilities</b>	<b>273,728</b>	<b>290,607</b>	<b>261,721</b>	<b>-10</b>	<b>270,579</b>	<b>281,480</b>	<b>294,482</b>
<b>Non-Current Liabilities</b>							
Borrowings	146	145	73	-50	73	0	0
Lease Liabilities	672	1,092	1,092	-	1,092	1,092	1,092
Employee Benefits	17,601	17,351	17,879	3	18,422	18,983	19,544
Other Provisions	0	17	17	-	17	17	17
<b>Total Non-Current Liabilities</b>	<b>18,419</b>	<b>18,605</b>	<b>19,061</b>	<b>2</b>	<b>19,604</b>	<b>20,092</b>	<b>20,653</b>
<b>TOTAL LIABILITIES</b>	<b>292,147</b>	<b>309,212</b>	<b>280,782</b>	<b>-9</b>	<b>290,183</b>	<b>301,572</b>	<b>315,135</b>
<b>NET ASSETS</b>	<b>2,462,571</b>	<b>2,575,974</b>	<b>2,661,752</b>	<b>3</b>	<b>2,675,484</b>	<b>2,609,353</b>	<b>2,503,057</b>
<b>Equity</b>							
Accumulated Funds	1,125,781	1,239,183	1,324,961	7	1,338,693	1,272,562	1,166,266
Asset Revaluation Surplus	1,336,790	1,336,791	1,336,791	-	1,336,791	1,336,791	1,336,791
<b>TOTAL EQUITY</b>	<b>2,462,571</b>	<b>2,575,974</b>	<b>2,661,752</b>	<b>3</b>	<b>2,675,484</b>	<b>2,609,353</b>	<b>2,503,057</b>

**Table 29: Education Directorate: Statement of Changes in Equity - Controlled (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Opening Equity</b>							
Opening Accumulated Funds	1,131,259	1,110,725	1,239,183	12	1,324,961	1,338,693	1,272,562
Opening Asset Revaluation Surplus	1,336,790	1,336,791	1,336,791	-	1,336,791	1,336,791	1,336,791
<b>Balance at the Start of the Reporting Period</b>	<b>2,468,049</b>	<b>2,447,516</b>	<b>2,575,974</b>	<b>5</b>	<b>2,661,752</b>	<b>2,675,484</b>	<b>2,609,353</b>
<b>Comprehensive Income</b>							
Operating Result	-109,356	-101,278	-114,866	-13	-127,015	-136,104	-140,626
<b>Total Comprehensive Result</b>	<b>-109,356</b>	<b>-101,278</b>	<b>-114,866</b>	<b>-13</b>	<b>-127,015</b>	<b>-136,104</b>	<b>-140,626</b>
<b>Movement in Asset Revaluation Surplus</b>							
<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
Capital Injections	103,878	89,898	66,944	-26	26,639	33,607	34,290
Net Assets Transferred out from Other Agencies as part of an Administrative Restructure	0	-13,807	0	100	0	0	0
Net Assets Transferred in from Other Agencies	0	153,645	133,700	-13	114,108	36,366	40
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>103,878</b>	<b>229,736</b>	<b>200,644</b>	<b>-13</b>	<b>140,747</b>	<b>69,973</b>	<b>34,330</b>
<b>Closing Equity</b>							
Closing Accumulated Funds	1,125,781	1,239,183	1,324,961	7	1,338,693	1,272,562	1,166,266
Closing Asset Revaluation Surplus	1,336,790	1,336,791	1,336,791	-	1,336,791	1,336,791	1,336,791
<b>Balance at the end of the Reporting Period</b>	<b>2,462,571</b>	<b>2,575,974</b>	<b>2,661,752</b>	<b>3</b>	<b>2,675,484</b>	<b>2,609,353</b>	<b>2,503,057</b>

**Table 30: Education Directorate: Cash Flow Statement - Controlled (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Controlled Recurrent Payments	1,094,012	1,129,162	1,211,927	7	1,203,348	1,206,745	1,237,326
Sale of Goods and Services from Contracts with Customers	14,666	17,327	17,573	1	18,049	18,534	19,002
Interest Receipts	3,288	2,825	2,825	-	2,825	2,825	2,825
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	16,343	16,343	17,078	4	18,017	18,017	18,017
Goods and Services Tax Collected from Customers	1,940	1,940	1,996	3	2,051	2,051	2,051
Other	30,504	26,443	27,438	4	28,158	28,896	29,654
<b>Total Receipts from Operating Activities</b>	<b>1,160,753</b>	<b>1,194,040</b>	<b>1,278,837</b>	<b>7</b>	<b>1,272,448</b>	<b>1,277,068</b>	<b>1,308,875</b>
<b>Payments</b>							
Employee Payments	954,419	999,057	1,091,038	9	1,053,015	1,054,215	1,084,150
Supplies and Services	70,406	70,608	76,887	9	82,754	84,500	83,671
Grants and Purchased Services	32,413	25,546	43,005	68	29,013	27,545	28,243
Borrowing Costs	107	107	107	-	107	107	107
Goods and Services Tax Paid to the Australian Taxation Office	1,940	1,940	1,996	3	2,051	2,051	2,051
Goods and Services Tax Paid to Suppliers	16,343	16,343	17,078	4	18,017	18,017	18,017
Other	82,744	78,058	82,495	6	85,721	89,059	91,062
<b>Total Payments from Operating Activities</b>	<b>1,158,372</b>	<b>1,191,659</b>	<b>1,312,606</b>	<b>10</b>	<b>1,270,678</b>	<b>1,275,494</b>	<b>1,307,301</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>2,381</b>	<b>2,381</b>	<b>-33,769</b>	<b>#</b>	<b>1,770</b>	<b>1,574</b>	<b>1,574</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Receipts</b>							
<b>Total Receipts from Investing Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Payments</b>							
Purchase of Property, Plant and Equipment	12,170	12,168	23,328	92	13,833	14,358	15,041
Purchase of Capital Works	57,024	43,046	44,831	4	14,021	20,464	20,464
<b>Total Payments from Investing Activities</b>	<b>69,194</b>	<b>55,214</b>	<b>68,159</b>	<b>23</b>	<b>27,854</b>	<b>34,822</b>	<b>35,505</b>
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>-69,194</b>	<b>-55,214</b>	<b>-68,159</b>	<b>-23</b>	<b>-27,854</b>	<b>-34,822</b>	<b>-35,505</b>

**Table 30: Education Directorate: Cash Flow Statement - Controlled (\$'000) - Continued**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
Capital Injections	103,878	89,898	66,944	-26	26,639	33,607	34,290
<b>Total Receipts from Financing Activities</b>	<b>103,878</b>	<b>89,898</b>	<b>66,944</b>	<b>-26</b>	<b>26,639</b>	<b>33,607</b>	<b>34,290</b>
<b>Payments</b>							
Repayment of Borrowings	77	77	77	-	77	77	77
Repayment of Lease Liabilities - Principal	6	6	5	-17	0	0	0
<b>Total Payments from Financing Activities</b>	<b>83</b>	<b>83</b>	<b>82</b>	<b>-1</b>	<b>77</b>	<b>77</b>	<b>77</b>
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>103,795</b>	<b>89,815</b>	<b>66,862</b>	<b>-26</b>	<b>26,562</b>	<b>33,530</b>	<b>34,213</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>36,982</b>	<b>36,982</b>	<b>-35,066</b>	<b>-195</b>	<b>478</b>	<b>282</b>	<b>282</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>100,121</b>	<b>90,882</b>	<b>127,864</b>	<b>41</b>	<b>92,798</b>	<b>93,276</b>	<b>93,558</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>137,103</b>	<b>127,864</b>	<b>92,798</b>	<b>-27</b>	<b>93,276</b>	<b>93,558</b>	<b>93,840</b>

## Notes to the Controlled Budget Statements

Significant variations are as follows:

### ***Operating Statement***

- Controlled Recurrent Payments:
  - the increase of \$35.150 million in the 2025-26 estimated outcome from the original budget is primarily due to additional funding from the 2025-26 Budget Review for *Supporting Public Schools* (\$43.345 million) and *Management of Contaminated Sand Products in Schools* (\$2.000 million), partially offset by reprofiling of initiative funding into 2026-27 (\$12.966 million) including reprofiling of the Commonwealth Government Better Fairer Schools Agreement and Preschool Reform Agreement; and
  - the increase of \$82.765 million in the 2026-27 Budget from the 2025-26 estimated outcome is largely due to indexation (\$25.426 million), the impact of reprofiling of initiative funding into 2026-27 (\$18.204 million) including the Preschool Reform Agreement and Early Childhood Scholarships, Commonwealth Government Grants (\$15.417 million) mainly associated with the Better Fairer Schools Agreement, new and continuing initiatives (\$11.893 million) including *Supporting Public Schools* and *Strengthening the Regulation of Early Childhood Education and Care*, and the ongoing impact of enterprise agreements (\$10.588 million).
- Sale of Goods and Services from Contracts with Customers:
  - the increase of \$2.661 million in the 2025-26 estimated outcome from the original budget is mainly due to higher than budgeted revenue associated with international fee-paying students.
- Grants and Contributions Income:
  - the decrease of \$4.665 million in the 2025-26 estimated outcome from the original budget and the increase of \$2.071 million in the 2026-27 Budget from the 2025-26 estimated outcome reflects changes in schools' self-generated revenue.
- Employee Expenses:
  - the increase of \$37.405 million in the 2025-26 estimated outcome from the original budget is primarily due to additional funding from the 2025-26 Budget Review for *Supporting Public Schools* (\$43.345 million) partially offset by reprofiling of initiative funding into 2026-27 (\$4.076 million); and
  - the increase of \$63.546 million in the 2026-27 Budget from the 2025-26 estimated outcome is largely due to indexation (\$21.283 million), Commonwealth Government Grants (\$12.785 million) mainly associated with the Better Fairer Schools Agreement, the ongoing impact of enterprise agreements (\$10.588 million), new and continuing initiatives (\$7.237 million) and movements in employee provisions (\$7.037 million).

- **Supplies and Services:**
  - the increase of \$6.293 million in the 2026-27 Budget from the 2025-26 estimated outcome is primarily due to indexation (\$2.941 million), new and continuing initiatives (\$1.098 million), and the impact of reprofiling of initiative funding into 2026-27 (\$1.058 million).
- **Depreciation and Amortisation:**
  - the increase of \$7.348 million in the 2026-27 Budget from the 2025-26 estimated outcome is due to the depreciation associated with the Directorate's ongoing capital works program including construction of the new Whitlam Primary School and Early Education Centre, Garran Primary School and Strathnairn Primary School.
- **Grants and Purchased Services:**
  - the decrease of \$6.867 million in the 2025-26 estimated outcome from the original budget mainly reflects initiative funding reprofiled into 2026-27 including reprofiling of the Commonwealth Government Preschool Reform Agreement; and
  - the increase of \$17.459 million in the 2026-27 Budget from the 2025-26 estimated outcome mainly reflects initiative funding reprofiled into 2026-27 (\$13.148 million) including reprofiling of the Commonwealth Government Better Fairer Schools Agreement and Preschool Reform Agreement.
- **Other Expenses:**
  - the decrease of \$4.686 million in the 2025-26 estimated outcome from the original budget is primarily due to lower schools' self-generated revenue associated expenditure; and
  - the increase of \$4.437 million in the 2026-27 Budget from the 2025-26 estimated outcome is due to indexation (\$2.238 million) and Commonwealth Government Grants (\$1.387 million).

### ***Balance Sheet***

- **Current Assets:**
  - the decrease of \$35.068 million in the 2026-27 Budget from 2025-26 estimated outcome is mainly due to decreased cash and cash equivalents (\$35.066 million) held in the bank account at the end of the 2025-26 financial year for fortnightly wages and salaries to be paid early in the 2026-27 financial year.
- **Current Liabilities:**
  - the increase of \$16.879 million in the 2025-26 estimated outcome from the original budget is mainly due to increased employee benefits (\$17.233 million); and
  - the decrease of \$28.886 million in the 2026-27 Budget from 2025-26 estimated outcome is mainly due to the decreased employee benefits (\$28.852 million) related to a lower wages and salaries accrual at the end of the 2026-27 financial year.

***Statement of Changes in Equity and Cash Flow Statement***

Variations in these Statements are explained in the notes above.

# Financial Statements - Territorial

**Table 31: Education Directorate: Statement of Income and Expenses on Behalf of the Territory (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Payment for Expenses on Behalf of the Territory	399,979	407,681	434,941	7	450,907	468,726	488,938
<b>Total Income</b>	<b>399,979</b>	<b>407,681</b>	<b>434,941</b>	<b>7</b>	<b>450,907</b>	<b>468,726</b>	<b>488,938</b>
<b>Expenses</b>							
Grants and Purchased Services	399,979	407,681	434,941	7	450,907	468,726	488,938
<b>Total Expenses</b>	<b>399,979</b>	<b>407,681</b>	<b>434,941</b>	<b>7</b>	<b>450,907</b>	<b>468,726</b>	<b>488,938</b>
<b>Operating Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 32: Education Directorate: Statement of Assets and Liabilities on Behalf of the Territory (\$'000)**

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
<b>Current Assets</b>							
Cash and Cash Equivalents	523	141	141	-	141	141	141
Receivables	55	0	0	-	0	0	0
<b>Total Current Assets</b>	<b>578</b>	<b>141</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>141</b>
<b>TOTAL ASSETS</b>	<b>578</b>	<b>141</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>141</b>
<b>Current Liabilities</b>							
Payables	578	141	141	-	141	141	141
<b>Total Current Liabilities</b>	<b>578</b>	<b>141</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>141</b>
<b>TOTAL LIABILITIES</b>	<b>578</b>	<b>141</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>141</b>
<b>NET ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EQUITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 33: Education Directorate: Cash Flow Statement on Behalf of the Territory (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
Payment for Expenses on Behalf of the Territory	399,979	407,681	434,941	7	450,907	468,726	488,938
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	7,186	7,347	7,438	1	7,674	7,917	8,152
<b>Total Receipts from Operating Activities</b>	<b>407,165</b>	<b>415,028</b>	<b>442,379</b>	<b>7</b>	<b>458,581</b>	<b>476,643</b>	<b>497,090</b>
<b>Payments</b>							
Grants and Purchased Services	399,979	407,681	434,941	7	450,907	468,726	488,938
Goods and Services Tax Paid to Suppliers	7,186	7,347	7,438	1	7,674	7,917	8,152
<b>Total Payments from Operating Activities</b>	<b>407,165</b>	<b>415,028</b>	<b>442,379</b>	<b>7</b>	<b>458,581</b>	<b>476,643</b>	<b>497,090</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cash and Cash Equivalents at the Beginning of the Reporting Period</b>	<b>523</b>	<b>141</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>141</b>
<b>Cash and Cash Equivalents at the End of the Reporting Period</b>	<b>523</b>	<b>141</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>141</b>	<b>141</b>

## **Notes to the Territorial Budget Statements**

Significant variations are as follows:

### ***Statement of Income and Expenses on behalf of the Territory***

- Payment of expenses on behalf of the Territory (EBT):
  - the increase of \$7.702 million in the 2025-26 estimated outcome from the original budget is mainly due to increased Commonwealth Government Grants to non-government schools; and
  - the increase of \$27.260 million in the 2026-27 Budget from the 2025-26 estimated outcome is due to increased Commonwealth and ACT Government Grants to non-government schools in line with the Commonwealth Schooling Resource Standard model.

### ***Statement of Assets and Liabilities on behalf of the Territory***

Variations in the Statement are explained in the notes above.

### ***Statement of Changes in Equity and Cash Flow Statement on behalf of the Territory***

Variations in the Statement are explained in the notes above.

# Output Class Financial Statements

**Table 34: Output Class 1: Public School Education Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	1,087,990	1,124,221	1,206,474	7	1,198,929	1,202,260	1,232,774
Sale of Goods and Services from Contracts with Customers	14,636	17,297	17,542	1	18,016	18,500	18,967
Grants and Contributions Income	65,824	61,159	63,230	3	61,469	62,135	62,778
Interest Revenue	3,288	2,825	2,825	-	2,825	2,825	2,825
Other Income	1,769	1,769	2,174	23	2,270	2,368	2,473
<b>Total Income</b>	<b>1,173,507</b>	<b>1,207,271</b>	<b>1,292,245</b>	<b>7</b>	<b>1,283,509</b>	<b>1,288,088</b>	<b>1,319,817</b>
<b>Expenses</b>							
Employee Expenses	958,973	996,393	1,060,431	6	1,060,228	1,063,387	1,095,468
Supplies and Services	105,377	105,591	111,852	6	117,236	119,012	118,145
Depreciation and Amortisation	105,015	103,566	110,914	7	118,842	125,716	128,064
Grants and Purchased Services	30,338	24,540	41,003	67	28,079	26,598	27,282
Borrowing Costs	107	107	107	-	107	107	107
Other Expenses	82,843	78,157	82,594	6	85,820	89,158	91,161
<b>Total Expenses</b>	<b>1,282,653</b>	<b>1,308,354</b>	<b>1,406,901</b>	<b>8</b>	<b>1,410,312</b>	<b>1,423,978</b>	<b>1,460,227</b>
<b>Operating Result</b>	<b>-109,146</b>	<b>-101,083</b>	<b>-114,656</b>	<b>-13</b>	<b>-126,803</b>	<b>-135,890</b>	<b>-140,410</b>

**Table 35: Output Class 2: Non-Government Education Operating Statement (\$'000)**

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
<b>Income</b>							
Controlled Recurrent Payments	6,022	4,941	5,453	10	4,419	4,485	4,552
Sale of Goods and Services from Contracts with Customers	30	30	31	3	33	34	35
Grants and Contributions Income	17	17	17	-	17	17	17
Other Income	315	315	323	3	333	343	353
<b>Total Income</b>	<b>6,384</b>	<b>5,303</b>	<b>5,824</b>	<b>10</b>	<b>4,802</b>	<b>4,879</b>	<b>4,957</b>
<b>Expenses</b>							
Employee Expenses	2,788	2,773	2,281	-18	2,292	2,321	2,349
Supplies and Services	1,522	1,510	1,542	2	1,579	1,616	1,654
Depreciation and Amortisation	209	209	209	-	209	209	209
Grants and Purchased Services	2,075	1,006	2,002	99	934	947	961
<b>Total Expenses</b>	<b>6,594</b>	<b>5,498</b>	<b>6,034</b>	<b>10</b>	<b>5,014</b>	<b>5,093</b>	<b>5,173</b>
<b>Operating Result</b>	<b>-210</b>	<b>-195</b>	<b>-210</b>	<b>-8</b>	<b>-212</b>	<b>-214</b>	<b>-216</b>