



ACT
Government

Australian Capital Territory

Budget 2023–24

Budget Statements F
Education Directorate

Structure and Content of the 2023-24 Budget Papers

The 2023-24 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 2023-24 Budget and forward estimates for the General Government Sector, the Public Trading Enterprise sector and the total Territory Government. Details of the projected 2023-24 Budget results are provided, as well as background information on the development of the 2023-24 Budget, including economic conditions and federal financial relations. It also provides an overview of the Territory's infrastructure investment program and details of 2023-24 initiatives. Full accrual financial statements and notes are provided for all sectors.

Budget Statements

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

Acknowledgement



We wish to acknowledge the Ngunnawal people as traditional custodians of the land we are meeting on and recognise any other people or families with connection to the lands of the ACT and region. We wish to acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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BUDGET STATEMENTS

2023-24

for

Education Directorate

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EDUCATION DIRECTORATE

Purpose

The Education Directorate (the Directorate) leads and delivers 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. 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 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; and
4. the registration and regulation of home education, early childhood education and care services and non-government schools.

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

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

2023-24 Priorities

The Directorate's priorities in 2023-24 will be shaped by the following policy context and objectives of the ACT Government.

The Future of Education Strategy

The Directorate will continue to deliver the *Future of Education Strategy*. The Strategy is in its second implementation phase. The Directorate will continue to identify priorities linked to the Strategy's four foundations and to focus on achieving excellent educational outcomes through promoting the principles of equity, access, inclusion and agency:

- *Students at the Centre* – ensuring children and young people are supported to learn, thrive, have agency, participate and achieve high expectations. Ensuring that all children and young people are supported to develop skills and strategies, to grow with confidence and creativity as lifelong learners. This includes a focus on connection and belonging; inclusion; cultural integrity and personalised learning. Priorities continue to include inclusion, student agency and wellbeing.
- *Empowered Learning Professionals* – supporting teachers, allied health professionals and all education professionals to meet the needs of children and young people through access to high quality training, mentoring and professional development, and supporting school leaders to build expert teaching teams. This includes a focus on the delivery of high-quality teaching practice that supports learning progress and success for every child and young person in every school and the continued investment in educators and school leaders and systems that support high quality teaching. Priorities continue to include strengthening our excellent teaching workforce and delivering a workforce for the future.
- *Strong Communities for Learning* – building collaborative partnerships between schools, government, and community service providers to enhance wellbeing and connections throughout the community and ensuring parents and carers can be active participants in school life and in the learning of their children. This includes a focus on equity and ensuring a fair start for all children. Priorities continue to include strengthening school, parent and community partnerships and early years learning.
- *Systems Supporting Learning* – ensuring the systems that support education enable the flexible delivery approaches that are required to meet diverse needs, including infrastructure, legislation, resourcing and teaching tools, organisational structures and culture, public accountability and reporting, and data and information technology. This includes a focus on ICT systems that are contemporary and suitable to a modern education system and continuing with the program of infrastructure upgrades, expansions and building of new schools to meet the future needs of ACT children and young people. Priorities continue to include a focus on digital and data systems, strategic planning and legislative reforms and infrastructure.

Set up for Success: ACT Early Childhood Strategy

The Directorate will continue to deliver the *Set up for Success: An Early Childhood Strategy*. The Strategy has the same underpinning principles as *Future of Education* and includes focus on 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 provide free access to quality early learning for children experiencing disadvantage and vulnerability and evaluating this approach, expanding access to Koori Preschool, recognising early childhood education in the *Education Act 2004*, and delivering the commitment to provide one free day a week of quality early learning for all three year-olds in the ACT.
- *Valuing Educators, Values Children* – enhancing the workforce through education, qualification and skills development, including supporting a skilled and stable workforce to meet the needs of children, building purposeful relationships between educators in different settings, and recognising the importance of the sector’s workforce, which is made up of majority women, in promoting gender equity. Priorities include developing a cross sectoral workforce strategy including educator professional standards, increasing coaching and mentoring opportunities, supporting the ACT Teacher Quality Institute to include all degree qualified Early Childhood Teachers in legislation, and connecting educators across different early childhood settings through communities of practice.
- *Every Child has a Story* – fostering seamless transitions and supporting children’s diverse needs, including preparing settings to meet the needs of children, enabling children and families to tell their story once, and fostering inclusive environments. Priorities include developing an ACT wide approach to transitions, providing targeted supports to children and parents at CCCares @ Canberra College, providing a suite of resources for parents and educators to be active participants in children’s learning and support their pathways to preschool, and deliver cross-government early learning and development resources to support parents as their child’s first teachers.
- *Working Together for Children* – connecting systems and services to maximise benefits to children, including through a ‘no wrong door’ approach for families to access community services, community leadership in designing Koori preschool, and increasing an early childhood focus in the ACT’s planning and land decisions. Priorities include implementing the Koori Pre Cultural Safety Framework and Curriculum to support the evolution of Koori Preschool, exploring options to deliver multi-agency and multi-disciplinary services at the new ACT public preschools with an Early Learning Centre at Strathnairn and Whitlam, and continuing to review structured capacity planning and land allocation to manage long-term development of early childhood education and care services.

Schools Where Students Love to Learn - Capital Investments

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

- completing the construction of the East Gungahlin High School in Kenny for 800 students with enrolments opening in 2023, ahead of the new school opening in 2024;
- completing the expansion of Margaret Hendry School which will provide up to 600 additional student places;
- commencing the construction of a second college in Gungahlin, which will have an initial capacity of 800 students;
- commencing the modernisation of Telopea Park School, which will increase the school's permanent capacity by 500 places;
- continuing the design and delivery of a new primary school for 780 students and Early Childhood Education Care Centre for 130 early learners in Strathnairn;
- continuing the construction of the new 800 student North Gungahlin High School in Taylor;
- continuing the design and construction of a new primary school and Early Childhood Education Care Centre in Whitlam;
- continuing the redevelopment and expansion of a modernised Garran Primary School that will deliver all new learning areas and increase the school's capacity up to 975 places across preschool to year 6;
- continuing the design and master planning for modernisation and expansion at both Majura Primary School and North Ainslie Primary School;
- continuing the modernisation of Narrabundah College with campus design and master planning as well as construction of the first stage of the redevelopment;
- continuing to undertake school maintenance works, infrastructure upgrades, sustainability upgrades and hazardous material management works;
- undertaking feasibility and master planning for future new school infrastructure in Gungahlin, Woden, Belconnen, Molonglo, Inner North and Inner South; and
- delivering relocatable learning units to support student demand across the ACT.

Estimated Employment Levels

Table 1: Estimated Employment Levels

	2021-22 Actual Outcome¹	2022-23 Budget	2022-23 Estimated Outcome²	2023-24 Budget³
Staffing (FTE)³	6,792	6,473	6,663	6,780

Note(s):

1. This figure is the published figure in the Education Directorate’s 2021-22 Annual Report.
2. The difference between the 2022-23 estimated outcome and the 2022-23 Budget is mainly due to the inclusion of FTEs associated with backfill of frontline staff including teaching staff and other school based staff.
3. The difference in the 2023 24 Budget from the 2022-23 estimated outcome is mainly due to uplifts in FTE for continuing initiatives and new 2023-24 Budget initiatives.

Strategic Objectives and Indicators

The Education Directorate's strategic objectives for 2023-24 align with the *Future of Education Strategy* and are reflected in the Directorate's *Strategic Plan 2022-2025*.

Strategic Objective 1

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

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

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

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

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

NAPLAN scores in reading represent 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.

As agreed by Education Ministers nationally, the Australian Curriculum, Assessment and Reporting Authority (ACARA) will implement a new measurement scale for NAPLAN 2023 and beyond. It is not possible to determine a target until the ACARA work has been completed and a new scale in place. As a result of the change, NAPLAN 2023 data will not be comparable to previous NAPLAN years.

Reading	2018	2019	2020	2021	2022	2023 Target ³
Equity Gap	57 ¹	52 ¹	N/A ²	49	58	Reporting in abeyance

Source: ACT Education Directorate unpublished data.

Note(s):

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

- ACARA will implement a new measurement scale for NAPLAN from 2023. It is not possible to determine a target until the ACARA work has been completed. Reporting for this indicator will recommence in 2024 but will not be comparable to previous NAPLAN years due to the new scale. 2023 will be the baseline year for the new measurement scale.

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 represent 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.

ACARA will implement a new measurement scale for NAPLAN 2023 and beyond. It is not possible to determine a target until the ACARA work has been completed and a new scale in place. As a result of the change, NAPLAN 2023 data will not be comparable to previous NAPLAN years.

Numeracy	2018	2019	2020	2021	2022	2023 Target ³
Equity Gap	45 ¹	44 ¹	N/A ²	39	52	Reporting in abeyance

Source: ACT Education Directorate unpublished data.

Note(s):

- 2018 is the baseline year for this 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.
- Due to COVID-19, the NAPLAN 2020 testing did not occur. As a result, no performance data is available to report for 2020.
- ACARA will implement a new measurement scale for NAPLAN from 2023. It is not possible to determine a target until the ACARA work has been completed. Reporting for this indicator will recommence in 2024 but will not be comparable to previous NAPLAN years due to the new scale. 2023 will be the baseline year for the new measurement scale.

Strategic Objective 2

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

The *Future of Education* Strategy 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 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 current 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 will be in abeyance until after the release of NAPLAN 2025 data. NAPLAN 2023 data will be put onto a new scale and the 2023 data will not be comparable to previous NAPLAN years making 2023 the nationally agreed new baseline.

ACARA have indicated that reporting of student progress or gain will not be possible until 2025, two years after the time series is restarted, i.e., after students completing NAPLAN on the new scale in 2023 receive their next NAPLAN results in 2025.

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

	2016-18 Actual	2017-19 Actual	2018-20 Actual ¹	2019-21 Actual	2020-22 Actual ¹	2021-23 Target ²
Year 3	440	446	N/A	441	N/A	Reporting in abeyance
Year 5	522	520	N/A	518	N/A	
Gain	82	74	N/A	77	N/A	

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report for 2018-20 or 2020-22 gain cycles.
2. NAPLAN 2023 data will be put onto a new scale and the data are not comparable to previous NAPLAN years. Reporting of NAPLAN gain data will commence again for NAPLAN 2023-25 gain cycle.

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

	2016-18 Actual	2017-19 Actual	2018-20 Actual ¹	2019-21 Actual	2020-22 Actual ¹	2021-23 Target ²
Year 3	412	421	N/A	414	N/A	Reporting in abeyance
Year 5	497	499	N/A	494	N/A	
Gain	85	78	N/A	80	N/A	

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report for 2018-20 and 2020-22 gain cycles.
2. NAPLAN 2023 data will be put onto a new scale and the data are not comparable to previous NAPLAN years. Reporting of NAPLAN gain data will commence again for NAPLAN 2023-25 gain cycle.

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

	2016-18 Actual	2017-19 Actual	2018-20 Actual ¹	2019-21 Actual	2020-22 Actual ¹	2021-23 Target ²
Year 7	558	563	N/A	555	N/A	Reporting in abeyance
Year 9	599	592	N/A	587	N/A	
Gain	41	29	N/A	32	N/A	

Source: ACT Education Directorate unpublished data.

Note(s):

1. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report for 2018-20 and 2020-22 gain cycles.
2. NAPLAN 2023 data will be put onto a new scale and the data are not comparable to previous NAPLAN years. Reporting of NAPLAN gain data will commence again for NAPLAN 2023-25 gain cycle.

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

	2016-18 Actual	2017-19 Actual	2018-20 Actual ¹	2019-21 Actual	2020-22 Actual ¹	2021-23 Target ²
Year 7	556	551	N/A	561	N/A	Reporting in abeyance
Year 9	600	594	N/A	592	N/A	
Gain	44	43	N/A	31	N/A	

Source: ACT Education Directorate unpublished data.

Note(s):

3. Due to COVID-19 disruption, the NAPLAN 2020 testing event did not occur. As a result, no data is available to report for 2018-20 and 2020-22 gain cycles.
4. NAPLAN 2023 data will be put onto a new scale and the data are not comparable to previous NAPLAN years. Reporting of NAPLAN gain data will commence again for NAPLAN 2023-25 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 start school 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 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.

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.

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

	2019	2020	2021	2022	2023 Target
Student - School Identification	60%	66%	62%	60%	63%

Source: ACT Education Directorate unpublished data.

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

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

	2019	2020	2021	2022	2023 Target
Staff - School Identification	89%	92%	88%	89%	90%

Source: ACT Education Directorate unpublished data.

Table 10: 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.

	2019	2020	2021	2022	2023 Target
Parent/Carer - School Identification	73%	82%	79%	84%	84%

Source: ACT Education Directorate unpublished data.

Output Classes

Total Directorate: Education Directorate

At the February 2023 census, there were 50,556 students enrolled in 90 public schools operated by the ACT Government. Of that figure, 30,874 students were enrolled in preschool and primary school (61.1%), 12,671 were enrolled in high school (25.1%), and 7,011 were enrolled in college (13.9%).

Output Class 1: Public School Education

Table 11: Output Class 1: Public School Education

	2022-23 Estimated Outcome \$'000	2023-24 Budget \$'000
Total Cost	1,075,056	1,131,691
Controlled Recurrent Payments	934,556	962,135

Note: Total cost includes depreciation and amortisation of \$86.802 million in 2022-23 and \$93.160 million in 2023-24.

Output 1.1: Public Primary School Education

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

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

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

Table 12: Output 1.1: Public Primary School Education

	2022-23 Estimated Outcome \$'000	2023-24 Budget \$'000
Total Cost	546,858	579,406
Controlled Recurrent Payments	453,844	470,951

Output 1.2: Public High School Education

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

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

Table 13: Output 1.2: Public High School Education

	2022-23	2023-24
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	262,166	276,277
Controlled Recurrent Payments	234,075	238,586

Output 1.3: Public Secondary College Education

Public secondary college education covers years 11 and 12. ACT public secondary colleges offer courses catering for a broad range of student needs and interests. Courses are accredited by the ACT Board of Senior Secondary Studies (BSSS). Students can obtain an ACT Senior Secondary Certificate on successful completion of year 11 and 12 studies. Students can also opt to obtain an Australian Tertiary Admissions Rank (ATAR) and may also achieve a recognised vocational certificate.

Table 14: Output 1.3: Public Secondary College Education

	2022-23	2023-24
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	155,959	163,014
Controlled Recurrent Payments	142,956	146,029

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 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

	2022-23	2023-24
	Estimated Outcome	Budget
	\$'000	\$'000
Total Cost	110,073	112,994
Controlled Recurrent Payments	103,681	106,569

Output Class 2: Non-Government Education

Table 16: Output Class 2: Non-Government Education

	2022-23 Estimated Outcome \$'000	2023-24 Budget \$'000
Total Cost	6,490	7,409
Controlled Recurrent Payments	5,943	6,851

Note: Total cost includes depreciation and amortisation of \$0.209 million in 2022-23 and \$0.209 million in 2023-24.

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

	2022-23 Estimated Outcome \$'000	2023-24 Budget \$'000
Total Cost	6,490	7,409
Controlled Recurrent Payments	5,943	6,851

Grants Paid to Non-Government Schools

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

	2022-23 Estimated Outcome \$'000	2023-24 Budget \$'000
ACT Government Grants	70,871	62,920
Commonwealth Government Grants	281,398	290,271
Total	352,269	353,191

Note(s):

1. The decrease in ACT Government Grants in the 2023-24 Budget primarily reflects the one off rollover of funding in 2022-23 (\$1.587 million), the redirection of surplus funding to the *Universal Access to Preschool for Three-Year-Olds* Initiative (\$6.752 million) and the transition of grant payments to non-government schools to 20 per cent of the Commonwealth's Schooling Resource Standard model in line with the *Australian Education Act 2013*, partially offset by indexation.
2. The increase in Commonwealth Government Grants in the 2023-24 Budget is mainly due to indexation of recurrent grants in line with the Commonwealth'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 Strategy*. A small number of changes were made to the indicators in 2021-22.

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

Table 19: Accountability Indicators

Output Class 1 - Public School Education	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
Early Childhood Education			
a. Number of enrolments in preschool in public schools ¹	4,700	4,311	4,390 ²
b. Number of enrolments of Aboriginal and Torres Strait Islander students in preschool in public schools ¹	275	258	275
School Participation			
a. Attendance rate of public school students in year 1 to year 10 ³	92%	85%	92%
Education and Care Services			
a. Assessment and ratings completed within legislated timeframes	100%	100%	100%
b. Annual compliance audit is delivered in full	100%	100%	100%
Disability Education			
a. Individual Learning Plans completed for students in special and mainstream schools who access special education services	100%	98%	100%
Senior Secondary Education			
a. Percentage of all year 10 students in public schools who proceed to public secondary college education ⁴	92%	91%	92%
b. Percentage of year 10 Aboriginal and Torres Strait Islander students in public schools who proceed to public secondary college education ⁴	92%	79%	92%
c. Percentage of all year 10 students in public schools who proceed to year 12 at a public senior secondary college ⁵	85%	83%	85%
d. Percentage of year 10 Aboriginal and Torres Strait Islander students in public schools who proceed to year 12 at a public senior secondary college ⁵	85%	55%	85%
e. Percentage of year 12 students in public schools who received an ACT Senior Secondary Certificate ⁶	90%	87%	90%
f. Percentage of year 12 Aboriginal and Torres Strait Islander students in public schools who received an ACT Senior Secondary Certificate ⁶	90%	64%	90%

Output Class 1 - Public School Education	2022-23 Targets	2022-23 Estimated Outcome	2023-24 Targets
Average Cost (\$) Per Student Per Annum in Public Schools			
a. Preschool ⁷	9,682	9,765	10,319
b. Primary School ⁷	18,835	19,053	20,260
c. High School ⁷	22,400	22,367	23,511
d. Secondary College ⁷	24,885	24,339	24,748
e. Special School ⁷	79,510	81,607	85,627
f. Mainstream School student with a disability ⁷	32,165	32,444	33,210

Note(s):

1. The indicator data should be considered a projection as preschool is not compulsory and is subject to parental choice. The indicator data is also impacted by birth rates, immigration and capacity in the non-government sector which can all significantly impact enrolment data between census collections in February and August.
2. 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 2023-24 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. This is an anticipated outcome rather than a target as it is based on the historical pattern of student/parental choice as per section 7 of the *Education Act 2004* which allows for parents to choose the most suitable education setting for their child.
5. This indicator is on improving secondary education in ACT schools in support of the National Youth Attainment Targets. It provides information on the successful transition of students from year 10 to year 12.
6. This indicator is on improving secondary education in ACT Schools in support of the National Youth Attainment Targets. It provides information on the proportion of year 12 students who attained an ACT Senior Secondary Certificate.
7. The increase in the 2023-24 Target is mainly due to indexation, Commonwealth Government Grants and new and continuing initiatives.

Output Class 2: Non-Government Education

Table 20: Accountability Indicators

Output Class 2 – Non-Government Education		2022-23 Targets	2022-23 Estimated Outcome	2023-24 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 timeframe ¹	100%	100%	100%

Note:

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

Changes to Appropriation

Table 21: Changes to appropriation – Controlled Recurrent Payments (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	933,465	962,254	1,002,280	1,036,943	1,037,174
2nd Appropriation					
Enterprise Agreement - Core Government Pay Offer	4,461	-	-	-	-
Workers Compensation Premium Supplementation	8,217	-	-	-	-
FMA Section 16B Rollovers from 2021-22					
ACT Early Childhood Strategy	926	-	-	-	-
Investing in Public Education - Essential ICT System Upgrades and Modifications	174	-	-	-	-
Investing in Public Education - Future of Education Equity Fund	1,939	-	-	-	-
National School Chaplaincy Program National Partnership	1,251	-	-	-	-
Preschool Reform Agreement	500	-	-	-	-
Removing Hazardous Materials from Schools	(775)	-	-	-	-
Schools for our Growing City - North Gungahlin High School	50	-	-	-	-
Supporting Parents and Schools through New Engagement Grants	136	-	-	-	-
Three Year Old Preschool	1,500	-	-	-	-
2023-24 Budget Policy Decisions					
Continuing the Transition of our Financial and Reporting Systems	-	(20,463)	(21,011)	(21,575)	(22,151)
Enhancing the ACT Board of Senior Secondary Studies	-	280	587	806	830
Investing in Public Education - Expanding Work Health and Safety Supports	-	1,167	684	-	-
Investing in Public Education - Improving Pay and Working Conditions for Educators and School-Based Staff	-	5,564	10,780	11,116	11,422
Investing in Public Education - Phased Implementation of Inclusive Education Coaches	-	1,143	2,169	2,051	2,111
Investing in Public Services - Broadening the ACT Public Service Flexibility	-	(152)	(157)	(170)	(175)
New and Expanded Schools - Delivering a Second College for Gungahlin	-	-	-	-	230
New and Expanded Schools - Enhancing Community Use of Public School Facilities	-	150	150	150	150
New and expanded schools - Supplementing Construction Funding for Garran and Strathnairn Primary Schools and the New High School at North Gungahlin	-	-	120	480	1,100
New and Expanded Schools - Telopea Park High School Modernisation	-	130	220	470	1,660
Supporting Public Access to Government Information	-	93	148	179	183
Universal Access to Preschool for Three-Year Olds	-	7,732	13,497	14,220	14,704
2023-24 Budget Technical Adjustments					
Cessation - Removing Hazardous Materials from Schools	-	-	-	(3,861)	(3,976)
Cessation - Training ACT Government Frontline Workers to Respond to Family Violence	-	(71)	(74)	(77)	(80)

Table 21: Changes to appropriation – Controlled Recurrent Payments (\$'000) - continued

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2023-24 Budget Technical Adjustments - continued					
Commonwealth Grant - National School Chaplaincy Program National Partnership	(977)	(977)	(977)	(977)	(977)
Commonwealth Grant - National Student Wellbeing Program	-	977	977	977	977
Commonwealth Grant - Preschool Reform Agreement	-	-	-	-	(6,758)
Commonwealth Grant - Schools Upgrade Fund	90	2,456	-	-	-
Commonwealth Grant - Students First Funding - Government Schools	(521)	(679)	(2,152)	(4,838)	1,475
Enterprise Agreement Bargaining and Pay Offer - Birthing Leave	-	1,971	2,072	2,197	2,266
Enterprise Agreement Bargaining and Pay Offer - Core Government Pay Offer	(4,461)	(4,519)	354	1,174	1,210
Enterprise Agreement Bargaining and Pay Offer - Infrastructure Services Agreement	-	1,342	4,099	4,194	4,252
Revised Funding Profile - ACT Early Childhood Strategy	(486)	486	-	-	-
Revised Funding Profile - Early Childhood Scholarships	(1,061)	1,061	-	-	-
Revised Funding Profile - Investing in Public Education - Support for Aboriginal Languages and Cultures	(150)	150	-	-	-
Revised Funding Profile - Investing in Public Education - Essential ICT Systems Upgrades and Modifications	(353)	353	-	-	-
Revised Funding Profile - Investing in Public Education - Future of Education Equity Fund	(1,887)	1,887	-	-	-
Revised Funding Profile - Librarian Scholarships	(187)	187	-	-	-
Revised Funding Profile - Money Smart Teaching National Partnership	(70)	70	-	-	-
Revised Funding Profile - National School Chaplaincy Program National Partnership	(1,231)	1,231	-	-	-
Revised Funding Profile - Preschool Reform Agreement	(300)	300	-	-	-
Revised Funding Profile - Removing Hazardous Materials from Schools	500	(250)	(250)	-	-
Revised Funding Profile - Set up for Success: Early Childhood Program	(135)	135	-	-	-
Revised Funding Profile - Supporting Parents and Schools through New Engagement Grants	(116)	116	-	-	-
Revised Indexation Parameters	-	-	-	-	25,438
Revised Superannuation Parameters	-	868	1,470	4,533	6,141
Teacher's Enterprise Agreement - Classroom Teacher Reclassification	-	3,994	12,459	16,106	17,448
Teacher's Enterprise Agreement - School Leader Reclassification	-	-	1,639	3,418	3,463
2023-24 Budget	940,499	968,986	1,029,084	1,067,516	1,098,117

Table 22: Changes to Appropriation – Expenses on Behalf of the Territory (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	346,575	356,912	365,109	372,779	372,779
2nd Appropriation					
FMA Section 16B Rollovers from 2021-22					
ACT Schooling Resource Standard Funding	1,587	-	-	-	-
Infrastructure Upgrades for Non-Government Schools and Parent Engagement Grants	250	-	-	-	-
2023-24 Budget Policy Decisions					
Universal Access to Preschool for Three-Year Olds	-	(6,752)	(6,174)	(5,783)	(5,566)
2023-24 Budget Technical Adjustments					
Commonwealth Grant - Schools Upgrade Fund	66	-	-	-	-
Commonwealth Grant - Students First Funding - Non-Government Schools	3,791	2,687	1,043	(3,376)	(645)
Revised Indexation Parameters	-	344	700	1,075	3,299
2023-24 Budget	352,269	353,191	360,678	364,695	369,867

Table 23: Changes to appropriation – Capital Injections, Controlled (\$'000)

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2022-23 Budget	189,171	235,666	146,321	109,860	45,776
2nd Appropriation					
Environmentally Sustainable Schools - Roof Replacement Program	3,077	3,654	3,750	-	-
FMA Section 16B Rollovers from 2021-22					
Better Schools for our Kids - Expanding Schools in Gungahlin	(2)	-	-	-	-
Delivering a New Primary School at Throsby	(220)	-	-	-	-
Delivering Energy-Efficient Heating Upgrades for ACT Public Schools	2,217	-	-	-	-
Expanding Franklin Early Childhood School	1,467	-	-	-	-
Investing in Public Education - Digital Access and Equity	94	-	-	-	-
Investing in Public Education - Essential ICT System Upgrades and Modifications	(22)	-	-	-	-
Investing in Public Education - Set Up for Success - Early Childhood Program	(2)	-	-	-	-
More Places for Students at Gold Creek School's Senior Campus	(656)	-	-	-	-
More Places for Students at Northside Schools	180	-	-	-	-
More Schools, Better Schools - Campbell Primary School Modernisation	963	-	-	-	-
More Schools, Better Schools - Delivering Molonglo P-10	1,255	-	-	-	-
More Schools, Better Schools - Roof Replacement Program	1,824	-	-	-	-
New and Expanded Schools - Expansion of Margaret Hendry Primary School and a New Taylor High School	(4,108)	-	-	-	-
New and Expanded Schools - Future Planning	(551)	-	-	-	-
New and Expanded Schools - Garran Primary School Redevelopment - Design	(87)	-	-	-	-
New and Expanded Schools - Increasing School Capacity	1,522	-	-	-	-
New and Expanded Schools - Narrabundah College Modernisation - Design	44	-	-	-	-
New and Expanded Schools - School Maintenance and Infrastructure Upgrades	15,749	-	-	-	-
New and Expanded Schools - Strathnairn Primary School - Design	(34)	-	-	-	-
North Gungahlin Investment - Amaroo School Expansion	1,102	-	-	-	-
Schools for our Growing City - Kenny High School	(2,888)	-	-	-	-
Supporting our School System - Improving ICT	1,650	-	-	-	-
2023-24 Budget Policy Decisions					
Enhancing Teacher Workforce Systems	-	394	-	-	-
New and Expanded Schools - Delivering a Second College for Gungahlin	-	2,300	5,900	41,900	43,900
New and Expanded Schools - Enhancing Community Use of Public School Facilities	-	577	577	577	577
New and Expanded Schools - Feasibility, Planning and Design for Future Public Schools	-	500	1,500	-	-
New and Expanded Schools - Infrastructure Upgrades Across Canberra Schools	-	2,696	2,634	2,327	2,404
New and Expanded Schools - Relocatable Learning Units across Public Schools	-	2,201	-	-	-

Table 23: Changes to appropriation – Capital Injections, Controlled (\$'000) - continued

	2022-23 Estimated Outcome	2023-24 Budget	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
2023-24 Budget Policy Decisions - continued					
New and expanded schools - Supplementing Construction Funding for Garran and Strathnairn Primary Schools and the New High School at North Gungahlin	-	11,184	15,331	19,200	8,428
New and Expanded Schools - Telopea Park High School Modernisation	-	1,000	17,000	18,200	9,000
Universal Access to Preschool for Three-Year Olds	-	4,617	800	250	250
2023-24 Budget Technical Adjustments					
Cessation - New and Expanded Schools - School Maintenance and Infrastructure Upgrades	-	-	-	(8,097)	(8,097)
Enterprise Agreement Bargaining and Pay Offer - Core Government Pay Offer	-	6,335	-	-	-
Revised Funding Profile - Delivering a New Primary School at Throsby	200	(200)	-	-	-
Revised Funding Profile - Delivering Energy-Efficient Heating Upgrades for ACT Public Schools	(1,500)	1,500	-	-	-
Revised Funding Profile - More Places for Students at Gold Creek School's Senior Campus	(500)	500	-	-	-
Revised Funding Profile - More Places for Students at Northside Schools	(2,000)	2,000	-	-	-
Revised Funding Profile - More Schools, Better Schools - Delivering Molonglo P-10	(1,500)	1,500	-	-	-
Revised Funding Profile - More Schools, Better Schools - Roof Replacement Program	(2,200)	(680)	960	1,920	-
Revised Funding Profile - New and Expanded Schools - Development of the Whitlam Primary School and Early Childhood Education Centre	(2,000)	(13,000)	10,000	5,000	-
Revised Funding Profile - New and Expanded Schools - Future Planning	(500)	(1,500)	1,750	250	-
Revised Funding Profile - New and Expanded Schools - Garran Primary School	(1,700)	(6,180)	2,880	5,000	-
Revised Funding Profile - New and Expanded Schools - Majura Primary School Modernisation	(825)	(7,175)	5,000	3,000	-
Revised Funding Profile - New and Expanded Schools - Narrabundah College	(1,800)	(10,120)	11,920	-	-
Revised Funding Profile - New and Expanded Schools - Planning for Increasing College Capacity in Canberra's North	(900)	900	-	-	-
Revised Funding Profile - New and Expanded Schools - School Maintenance and Infrastructure Upgrades	(12,000)	12,000	-	-	-
Revised Funding Profile - New and Expanded Schools - Strathnairn Primary School	(2,000)	(4,720)	(200)	6,920	-
Revised Funding Profile - New and Expanding Schools - Upgrading and Increasing School Capacity	(6,000)	6,000	-	-	-
Revised Funding Profile - Schools for our Growing City - Kenny High School	(9,000)	7,000	2,000	-	-
Revised Funding Profile - Upgrading Campbell Primary	(500)	500	-	-	-
Revised Funding Profile - New and Expanded Schools - Expansion of Margaret Hendry Primary School and a New Taylor High School	(5,152)	(34,848)	40,000	-	-
2023-24 Budget	161,868	224,601	268,123	206,307	102,238

Summary of 2023-24 Infrastructure Program

Table 24: 2023-24 Education Directorate Infrastructure Program

Project	Total Project Value ¹	2023-24	2024-25	2025-26	2026-27	Four Year Investment	Physical Completion Date ²
CAPITAL WORKS PROGRAM							
New Works							
<i>New and Expanded Schools</i>							
Delivering a Second College for Gungahlin	114,068	2,300	5,900	41,900	43,900	94,000	Dec-27
Designing a Modernised North Ainslie Primary School	1,000	1,000	-	-	-	1,000	Jun-24
Enhancing Community Use of Public School Facilities	2,400	577	577	577	577	2,308	Mar-27
Feasibility, Planning and Design for Future Public Schools	3,000	1,500	1,500	-	-	3,000	Jun-25
Infrastructure Upgrades Across Canberra schools	21,893	7,685	6,634	4,327	2,404	21,050	Jun-26
Relocatable Learning Units Across Public Schools	2,289	2,201	-	-	-	2,201	Jun-24
Supplementing Construction Funding for Garran and Strathnairn Primary Schools and the New High School at North Gungahlin	85,719	11,184	15,331	19,200	8,428	54,143	Jun-28
Telopea Park High School Modernisation	47,254	1,000	17,000	18,200	9,000	45,200	Dec-26
Total New Capital	277,623	27,447	46,942	84,204	64,309	222,902	
Capital Upgrade Programs							
New and Expanded Schools - School Maintenance and Infrastructure Upgrades	Ongoing	29,442	22,350	16,447	18,652	86,891	Ongoing
Total Capital Upgrade Programs	N/A	29,442	22,350	16,447	18,652	86,891	
Works in Progress							
Delivering a New Primary School at Throsby	43,913	281	-	-	-	281	Jul-22
Delivery Energy-Efficient Heating Upgrades for ACT Public Schools	15,964	9,500	-	-	-	9,500	Jun-24
More Places for Students at Gold Creek School's Senior Campus	6,442	500	-	-	-	500	Aug-22
More Places for Students at Northside Schools	8,504	2,000	-	-	-	2,000	Jun-24
More Schools, Better Schools - Campbell Primary School Modernisation	18,819	500	-	-	-	500	Jun-22
More Schools, Better Schools - Delivering Molonglo P-10	70,000	1,500	-	-	-	1,500	Dec-22
New and Expanded Schools - Development of the Whitlam Primary School and Early Childhood Education Centre	76,750	925	38,477	29,427	4,678	73,507	Dec-25

Table 24: 2023-24 Education Directorate Infrastructure Program (\$'000) - continued

Project	Total Project Value ¹	2023-24	2024-25	2025-26	2026-27	Four Year Investment	Physical Completion Date ²
Works in Progress - Continued							
New and Expanded Schools - Expansion of Margaret Hendry Primary School and a New Taylor High School	132,808	52,686	40,000	-	-	92,686	Dec-24
New and Expanded Schools - Future Planning	8,000	250	1,250	-	-	1,500	Jun-24
New and Expanded Schools - Garran Primary School	62,400	5,820	28,880	25,000	-	59,700	Dec-24
New and Expanded Schools - Majura Primary School Modernisation	39,330	346	19,588	15,501	2,420	37,855	Dec-25
New and Expanded Schools - Narrabundah College	31,910	7,660	22,972	-	-	30,632	Dec-24
New and Expanded Schools - Strathnairn Primary School	62,400	12,280	25,800	21,920	-	60,000	Dec-24
New and Expanded Schools - Upgrading and Increasing School Capacity	8,000	6,000	-	-	-	6,000	Jan-24
Planning for Increasing College Capacity in Canberra's North	1,000	900	-	-	-	900	Jun-24
Removing Hazardous Materials from Schools ³	15,000	3,500	3,500	-	-	7,000	Jun-25
Roof Replacement Program	10,900	2,974	4,710	1,920	-	9,604	Jun-25
Schools for our Growing City - Kenny High School	85,900	41,334	5,000	-	-	46,334	Dec-23
Total Works in Progress	698,040	148,956	190,177	93,768	7,098	439,999	
INFORMATION AND COMMUNICATION TECHNOLOGY PROGRAM (ICT)							
New ICT Works							
Enhancing Teacher Workforce Systems	394	394	-	-	-	394	Jun-24
Universal Access to Preschool for Three-Year Olds	5,917	4,617	800	250	250	5,917	Dec-25
Total New ICT Works	6,311	5,011	800	250	250	6,311	
ICT Works in Progress							
Investing in Public Education - Digital Access and Equity	Ongoing	4,713	5,033	5,159	5,288	20,193	Ongoing
Supporting our School System - Improving ICT	Ongoing	6,197	6,321	6,479	6,641	25,638	Ongoing
Total ICT Works in Progress	N/A	10,910	11,354	11,638	11,929	45,831	
TOTAL INFRASTRUCTURE INVESTMENT PROGRAM	981,974	221,766	271,623	206,307	102,238	801,934	

Note(s):

1. The total project value reflects costs for both the Education Directorate and Major Projects Canberra. As a result, the total project value will exceed the four year investment in some instances as this reflects appropriation provided to the Education Directorate only.
2. The dates in Table 24 reflect physical completion of the project. For some projects, financial completion will occur after the physical completion date.
3. Table 24 includes projects that are funded from Controlled Recurrent Payments and from within existing resources of the Directorate.
4. Capital funding of \$6.335 million provided in 2023-24 for Enterprise Agreement back payments and cost-of-living payments is not included in Table 24 above.

Financial Statements

Presentational changes have been made to streamline the financial statements and the 2022-23 Budget column also reflects this change. These changes will be consistent with future annual financial statements and ensure comparability of the annual financial statements with the budget estimates as required under section 27 of the *Financial Management Act 1996*.

Table 25: Education Directorate: Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	933,465	940,499	968,986	3	1,029,084	1,067,516	1,098,117
Sale of Goods and Services from Contracts with Customers	17,861	14,691	16,371	11	16,999	17,747	18,633
Grants and Contributions Revenue	42,670	39,638	57,773	46	65,435	64,814	62,253
Interest Revenue	1,396	1,806	1,869	3	1,916	1,964	2,013
Other Income	2,534	1,819	1,307	(28)	1,330	1,364	1,428
Total Income	997,926	998,453	1,046,306	5	1,114,764	1,153,405	1,182,444
Expenses							
Employee Expenses	807,456	815,342	848,347	4	900,825	934,997	959,756
Supplies and Services	100,285	97,352	99,583	2	108,712	111,796	116,309
Depreciation and Amortisation	87,108	87,011	93,369	7	98,516	102,448	102,037
Grants and Purchased Services	8,042	6,095	21,429	252	19,549	20,034	19,723
Borrowing Costs	265	382	246	(36)	110	110	110
Other Expenses	76,232	75,364	76,126	1	78,691	81,808	86,294
Total Expenses	1,079,388	1,081,546	1,139,100	5	1,206,403	1,251,193	1,284,229
Operating Result	(81,462)	(83,093)	(92,794)	(12)	(91,639)	(97,788)	(101,785)
Other Comprehensive Income							
<i>Items that will not be Reclassified Subsequently to Profit or Loss</i>							
Increase in Asset Revaluation Surplus	-	176,435	-	(100)	-	-	-
Total Other Comprehensive Result	-	176,435	-	(100)	-	-	-
Total Comprehensive Result	(81,462)	93,342	(92,794)	(199)	(91,639)	(97,788)	(101,785)

Table 26: Education Directorate: Balance Sheet (\$'000)

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Current Assets							
Cash and Cash Equivalents	58,686	75,765	76,396	1	77,219	78,042	78,865
Receivables	5,489	5,710	5,708	..	5,706	5,704	5,702
Other Assets	3,136	2,975	2,975	-	2,975	2,975	2,975
Total Current Assets	67,311	84,450	85,079	1	85,900	86,721	87,542
Non-Current Assets							
Property, Plant and Equipment	2,309,507	2,471,168	2,573,130	4	2,753,831	2,863,457	2,832,188
Intangible Assets	9,278	7,718	10,594	37	12,466	13,127	12,988
Capital Works in Progress	59,845	46,324	71,161	54	68,798	70,871	106,963
Total Non-Current Assets	2,378,630	2,525,210	2,654,885	5	2,835,095	2,947,455	2,952,139
TOTAL ASSETS	2,445,941	2,609,660	2,739,964	5	2,920,995	3,034,176	3,039,681
Current Liabilities							
Payables	17,226	8,832	8,900	1	8,900	8,900	8,900
Contract Liabilities	1,718	1,645	1,645	-	1,645	1,645	1,645
Lease Liabilities	295	438	341	(22)	337	333	329
Employee Benefits	206,989	202,040	200,371	(1)	204,644	209,060	213,868
Other Liabilities	-	300	300	-	300	300	300
Total Current Liabilities	226,228	213,255	211,557	(1)	215,826	220,238	225,042
Non-Current Liabilities							
Borrowings	603	1,108	942	(15)	864	786	708
Lease Liabilities	664	459	380	(17)	380	380	380
Employee Benefits	17,071	14,831	15,209	3	15,517	15,804	16,090
Other Provisions	136	136	136	-	136	136	136
Total Non-Current Liabilities	18,474	16,534	16,667	1	16,897	17,106	17,314
TOTAL LIABILITIES	244,702	229,789	228,224	(1)	232,723	237,344	242,356
NET ASSETS	2,201,239	2,379,871	2,511,740	6	2,688,272	2,796,832	2,797,325
Equity							
Accumulated Funds	1,089,160	1,091,356	1,223,225	12	1,399,757	1,508,317	1,508,810
Asset Revaluation Surplus	1,112,079	1,288,515	1,288,515	-	1,288,515	1,288,515	1,288,515
TOTAL EQUITY	2,201,239	2,379,871	2,511,740	6	2,688,272	2,796,832	2,797,325

Table 27: Education Directorate: Statement of Changes in Equity (\$'000)

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Opening Equity							
Opening Accumulated Funds	981,451	1,012,581	1,091,418	8	1,223,273	1,399,798	1,508,357
Opening Asset Revaluation Surplus	1,112,079	1,112,080	1,288,515	16	1,288,515	1,288,515	1,288,515
Balance at the Start of the Reporting Period	2,093,530	2,124,661	2,379,933	12	2,511,788	2,688,313	2,796,872
Comprehensive Income							
Operating Result	(81,462)	(83,093)	(92,794)	(12)	(91,639)	(97,788)	(101,785)
Increase/(Decrease) in the Asset Revaluation Reserve Surpluses	-	176,435	-	(100)	-	-	-
Total Comprehensive Result	(81,462)	93,342	(92,794)	(199)	(91,639)	(97,788)	(101,785)
Transactions Involving Owners Affecting Accumulated Funds							
Capital Injections	189,171	161,868	224,601	39	268,123	206,307	102,238
Total Transactions Involving Owners Affecting Accumulated Funds	189,171	161,868	224,601	39	268,123	206,307	102,238
Closing Equity							
Closing Accumulated Funds	1,089,160	1,091,356	1,223,225	12	1,399,757	1,508,317	1,508,810
Closing Asset Revaluation Surplus	1,112,079	1,288,515	1,288,515	-	1,288,515	1,288,515	1,288,515
Balance at the end of the Reporting Period	2,201,239	2,379,871	2,511,740	6	2,688,272	2,796,832	2,797,325

Table 28: Education Directorate: Cash Flow Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	933,465	940,499	968,986	3	1,029,084	1,067,516	1,098,117
Sale of Goods and Services from Contracts with Customers	17,861	14,691	16,370	11	16,998	17,745	18,630
Interest Receipts	1,396	1,806	1,869	3	1,916	1,964	2,013
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	15,801	15,801	15,801	-	15,801	15,801	15,801
Goods and Services Tax Collected from Customers	1,739	1,739	1,739	-	1,739	1,739	1,739
Other	27,139	25,092	25,133	..	25,761	26,411	27,074
Total Receipts from Operating Activities	997,401	999,628	1,029,898	3	1,091,299	1,131,176	1,163,374
Payments							
Employee Payments	803,863	811,423	849,640	5	896,246	930,296	954,664
Supplies and Services	89,547	86,926	68,954	(21)	77,251	79,476	83,131
Grants and Purchased Services	8,042	6,095	21,429	252	19,549	20,034	19,723
Borrowing Costs	7	124	136	10	-	-	-
Goods and Services Tax Paid to the Australian Taxation Office	1,739	1,739	1,739	-	1,739	1,739	1,739
Goods and Services Tax Paid to Suppliers	15,801	15,801	15,801	-	15,801	15,801	15,801
Other	76,133	75,265	76,027	1	78,592	81,709	86,195
Total Payments from Operating Activities	995,132	997,373	1,033,726	4	1,089,178	1,129,055	1,161,253
Net Cash Inflows/(Outflows) from Operating Activities	2,269	2,255	(3,828)	(270)	2,121	2,121	2,121
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of Property, Plant and Equipment	41,330	41,424	12,125	(71)	12,569	12,853	13,144
Purchase of Capital Works	149,056	121,659	207,356	70	256,769	194,669	90,309
Total Payments from Investing Activities	190,386	163,083	219,481	35	269,338	207,522	103,453
Net Cash Inflows/(Outflows) from Investing Activities	(190,386)	(163,083)	(219,481)	(35)	(269,338)	(207,522)	(103,453)

Table 28: Education Directorate: Cash Flow Statement (\$'000) - continued

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Capital Injections	189,171	161,868	224,601	39	268,123	206,307	102,238
Total Receipts from Financing Activities	189,171	161,868	224,601	39	268,123	206,307	102,238
Payments							
Repayment of Borrowings	165	165	165	-	77	77	77
Repayment of Lease Liabilities - Principal	258	244	496	103	6	6	6
Total Payments from Financing Activities	423	409	661	62	83	83	83
Net Cash Inflows/(Outflows) from Financing Activities	188,748	161,459	223,940	39	268,040	206,224	102,155
Net Increase/(Decrease) in Cash and Cash Equivalents	631	631	631	-	823	823	823
Cash and Cash Equivalents at the Beginning of the Reporting Period	58,055	75,134	75,765	1	76,396	77,219	78,042
Cash and Cash Equivalents at the End of the Reporting Period	58,686	75,765	76,396	1	77,219	78,042	78,865

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- controlled recurrent payments:
 - the increase of \$7.034 million in the 2022-23 estimated outcome from the original budget is primarily due to additional funding for workers compensation premiums (\$8.217 million); partially offset by Commonwealth Government Grants (\$1.408 million) mainly associated with the National School Chaplaincy National Partnership; and
 - the increase of \$28.487 million in the 2023-24 Budget from the 2022-23 estimated outcome is primarily due to indexation (\$20.314 million), Commonwealth Government Grants (\$13.819 million) mainly associated with Students' First recurrent grants and the transfer of funding from 2022-23 (\$2.896 million); partially offset by one-off funding provided for workers compensation premiums in 2022-23 (\$8.217 million) and new and continuing initiatives (\$2.972 million).
- sale of goods and services from contracts with customers:
 - the decrease of \$3.170 million in the 2022-23 estimated outcome from the original budget is primarily due to decreased revenue associated with lower numbers of international students (\$3.919 million); partially offset by revenue associated with the transfer of the Birrigai Outdoor School (\$0.749 million) from Transport Canberra and City Services.
- grants and contributions:
 - the decrease of \$3.032 million in the 2022-23 estimated outcome from the original budget is primarily due to reprofiling of resources received free of charge from Major Projects Canberra (\$1.479 million) and lower schools revenue (\$1.332 million); and
 - the increase of \$18.135 million in the 2023-24 Budget from the 2022-23 estimated outcome is primarily due to resources received free of charge recognised through the Digital, Data and Technology Solutions Operating Model (\$20.463 million); partially offset by reprofiling of resources received free of charge from Major Projects Canberra (\$1.277 million).
- interest revenue:
 - the increase of \$0.410 million in the 2023-24 Budget from the 2022-23 estimated outcome is due to increased school bank interest revenue generated from higher average interest rates (\$0.410 million).

- employee expenses:
 - the increase of \$7.886 million in the 2022-23 estimated outcome from the original budget is primarily due to additional workers compensation premiums (\$8.217 million); and
 - the increase of \$33.005 million in the 2023-24 Budget from the 2022-23 estimated outcome is primarily due to wage indexation parameters (\$19.356 million), new and continuing initiatives (\$10.088 million) and Commonwealth Government Grants (\$8.860 million) mainly associated with Students' First recurrent grants; partially offset by the flow-on impact of a one-off funding increase for workers compensation premiums (\$8.217 million).
- supplies and services:
 - the decrease of \$2.933 million in the 2022-23 estimated outcome from the original budget is primarily due to decreased revenue (\$4.182 million) mainly associated with lower numbers of international students and the Active Leisure Centre patronage flowing on from COVID-19; partially offset by financial reprofiling of initiatives (\$1.568 million); and
 - the increase of \$2.231 million in the 2023-24 Budget from the 2022-23 estimated outcome is primarily due to new and continuing initiatives (\$2.838 million) and indexation (\$2.037 million); partially offset by financial reprofiling of initiatives (\$2.394 million).
- grants and purchased services:
 - the decrease of \$1.947 million in the 2022-23 estimated outcome from the original budget is due to financial reprofiling of initiatives (\$1.456 million) and Commonwealth Government Grants (\$0.491 million) mainly associated with the National School Chaplaincy National Partnership and Students' First recurrent grants; and
 - the increase of \$15.334 million in the 2023-24 Budget from the 2022-23 estimated outcome is primarily due to new and continuing initiatives (\$6.354 million) mainly associated with *Universal Access to Preschool for Three-Year-Olds*, financial reprofiling of initiatives (\$5.574 million) and Commonwealth Government Grants (\$3.343 million) mainly associated with the Schools Upgrade Fund.

Balance Sheet

- current assets:
 - the increase of \$17.139 million in the 2022-23 estimated outcome from the original budget is primarily due to higher cash balances associated with timing of payments.

- non-current assets:
 - the increase of \$146.580 million in the 2022-23 estimated outcome from the original budget is primarily due to an increase in the value of land and buildings following the revaluation of the Directorate's assets; and
 - the increase of \$129.675 million in the 2023-24 Budget from 2022-23 estimated outcome is primarily due to assets associated with new projects including School Maintenance and Infrastructure Upgrades and Kenny High School.
- current liabilities:
 - the decrease of \$12.973 million in the 2022-23 estimated outcome from the original budget is primarily due to timing of payments and associated payables.

Statement of Changes in Equity

- capital injections:
 - the decrease of \$27.303 million in the 2022-23 estimated outcome from the original budget is primarily due to financial reprofiling of capital works (\$30.380 million) into future years; partially offset by additional funding provided through the Second Appropriation in 2022-23 for Roof Replacement Program (\$3.077 million); and
 - the increase of \$62.733 million in the 2023-24 Budget from the 2022-23 estimated outcome is primarily due to funding associated with new and continuing capital works initiatives.

Cash Flow Statement

Variations in these Statements are explained in the notes above.

Financial Statements – Territorial

Table 29: Education Directorate: Statement of Income and Expenses on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Payment for Expenses on Behalf of the Territory	346,575	352,269	353,191	..	360,678	364,695	369,867
Total Income	346,575	352,269	353,191	..	360,678	364,695	369,867
Expenses							
Grants and Purchased Services	346,575	352,269	353,191	..	360,678	364,695	369,867
Total Expenses	346,575	352,269	353,191	..	360,678	364,695	369,867
Operating Result	-	-	-	-	-	-	-
Total Comprehensive Result	-	-	-	-	-	-	-

Table 30: Education Directorate: Statement of Assets and Liabilities on behalf of the Territory (\$'000)

	Budget at 30/6/23	Estimated Outcome at 30/6/23	Budget at 30/6/24	Var %	Estimate at 30/6/25	Estimate at 30/6/26	Estimate at 30/6/27
Current Assets							
Cash and Cash Equivalents	604	480	480	-	480	480	480
Receivables	0	3	3	-	3	3	3
Total Current Assets	604	483	483	-	483	483	483
Non-Current Assets							
Total Non-Current Assets	-	-	-	-	-	-	-
TOTAL ASSETS	604	483	483	-	483	483	483
Current Liabilities							
Other Liabilities	604	483	483	-	483	483	483
Total Current Liabilities	604	483	483	-	483	483	483
Non-Current Liabilities							
Total Non-Current Liabilities	-	-	-	-	-	-	-
TOTAL LIABILITIES	604	483	483	-	483	483	483
NET ASSETS	-	-	-	-	-	-	-

Table 31: Education Directorate: Cash Flow Statement on behalf of the Territory (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Payment for Expenses on Behalf of the Territory	346,575	352,269	353,191	..	360,678	364,695	369,867
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	7,049	7,049	7,222	2	7,349	7,349	7,349
Total Receipts from Operating Activities	353,624	359,318	360,413	..	368,027	372,044	377,216
Payments							
Grants and Purchased Services	346,575	352,269	353,191	..	360,678	364,695	369,867
Goods and Services Tax Paid to Suppliers	7,049	7,049	7,222	2	7,349	7,349	7,349
Total Payments from Operating Activities	353,624	359,318	360,413	..	368,027	372,044	377,216
Cash and Cash Equivalents at the Beginning of the Reporting Period	604	480	480	-	480	480	480
Cash and Cash Equivalents at the End of the Reporting Period	604	480	480	-	480	480	480

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 \$5.694 million in the 2022-23 estimated outcome from the original budget is primarily due to increased Commonwealth Government Grants (\$3.791 million) to non-government schools; and
 - the increase of \$0.922 million in the 2023-24 Budget from the 2022-23 estimated outcome is primarily due to increased Commonwealth Grants (\$8.873 million) to non-government schools, partially offset by new and continuing initiatives (\$7.203 million) mainly associated with the transfer of surplus funding to the *Universal Access to Preschool for Three-Year-Olds* Initiative.

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 32: Output Class 1: Public School Education Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	927,965	934,556	962,135	3	1,022,776	1,061,769	1,093,780
Sale of Goods and Services from Contracts with Customers	17,828	14,665	16,344	11	16,970	17,716	18,601
Grants and Contributions Revenue	42,653	39,621	57,756	46	65,418	64,797	62,236
Interest Revenue	1,396	1,806	1,869	3	1,916	1,964	2,013
Other Income	2,104	1,526	1,007	(34)	1,023	1,049	1,105
Total Income	991,946	992,174	1,039,111	5	1,108,103	1,147,295	1,177,735
Expenses							
Employee Expenses	804,819	812,441	845,440	4	897,868	932,229	957,510
Supplies and Services	98,735	95,940	98,128	2	107,219	110,273	114,766
Depreciation and Amortisation	86,899	86,802	93,160	7	98,307	102,239	101,828
Grants and Purchased Services	6,248	4,127	18,591	350	17,337	18,214	18,802
Borrowing Costs	265	382	246	(36)	110	110	110
Other Expenses	76,232	75,364	76,126	1	78,691	81,808	86,294
Total Expenses	1,073,198	1,075,056	1,131,691	5	1,199,532	1,244,873	1,279,310
Operating Result	(81,252)	(82,882)	(92,580)	(12)	(91,429)	(97,578)	(101,575)

Table 33: Output Class 2: Non-Government Education Operating Statement (\$'000)

	2022-23 Budget	2022-23 Estimated Outcome	2023-24 Budget	Var %	2024-25 Estimate	2025-26 Estimate	2026-27 Estimate
Income							
Controlled Recurrent Payments	5,500	5,943	6,851	15	6,308	5,747	4,337
Sale of Goods and Services from Contracts with Customers	33	26	27	4	29	31	32
Grants and Contributions Revenue	17	17	17	-	17	17	17
Other Income	430	293	300	2	307	315	323
Total Income	5,980	6,279	7,195	15	6,661	6,110	4,709
Expenses							
Employee Expenses	2,637	2,901	2,907	..	2,957	2,768	2,246
Supplies and Services	1,550	1,412	1,455	3	1,493	1,523	1,543
Depreciation and Amortisation	209	209	209	-	209	209	209
Grants and Purchased Services	1,794	1,968	2,838	44	2,212	1,820	921
Total Expenses	6,190	6,490	7,409	14	6,871	6,320	4,919
Operating Result	(210)	(211)	(214)	(1)	(210)	(210)	(210)