BUDGET STATEMENTS

2020-21

for

Education Directorate

Contents

[EDUCATION DIRECTORATE 1](#_Toc63161001)

[Purpose 1](#_Toc63161002)

[2020-21 Priorities 1](#_Toc63161003)

[Estimated Employment Level 4](#_Toc63161004)

[Strategic Objectives and Indicators 5](#_Toc63161005)

[Output Classes 11](#_Toc63161009)

[Accountability Indicators 15](#_Toc63161012)

[Changes to Appropriation 19](#_Toc63161015)

[Summary of 2020-21 Infrastructure Program 24](#_Toc63161017)

[Financial Statements 26](#_Toc63161018)

[Financial Statements – Territorial 33](#_Toc63161023)

*This page deliberately left blank*

# EDUCATION DIRECTORATE

## Purpose

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

The Directorate achieves this through:

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

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

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

## 2020-21 Priorities

The Directorate’s priorities in 2020-21 will be shaped by the following policy context and objectives of the ACT Government.

***The Future of Education Strategy***

The Directorate will continue to deliver the *Future of Education Strategy*. This includes a focus on:

* Students at the Centre – ensuring students are engaged in their learning by taking a holistic view of each student’s unique needs and interests, and respecting that students are active participants in their learning who can make informed choices about what and how they learn. This includes connection and belonging; disability inclusion; cultural integrity and personalised learning.
* Empowered Learning Professionals – supporting teachers and allied health professionals to meet the needs of students through access to high quality training, mentoring and professional development, and supporting school leaders to build expert teaching teams. This includes building capability and growing the workforce.
* Strong Communities for Learning – building collaborative partnerships between schools, government and community service providers to enhance wellbeing, resilience and connections throughout the community, and ensuring parents and carers are active participants in school life and in the learning of their children. This includes equity and Parent and Community partnerships.
* Systems that Support Learning – ensuring the systems that support education enable the flexible delivery approaches that are required to meet diverse needs, including legislation, resourcing and teaching tools, organisational structures and culture, public accountability and reporting, and data and information technology. This includes digital, infrastructure and data driven improvement initiatives.

***Set up for Success: ACT Early Childhood Strategy***

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

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

***Schools Where Students Love to Learn - Capital Investments***

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

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

## Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2018-19  Actual  Outcome | 2019-20  Budget | 2019-20  Actual  Outcome | 2020-21  Budget |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 5,700 | 5,920 | 6,0721 | 6,3202 |

Note(s):

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

## Strategic Objectives and Indicators

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

### Strategic Objective 1

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

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

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

**Table 2: Strategic Indicator 1(a)**: Reduction in the equity gap between the most advantaged and less advantaged students in reading. The baseline is 2018 which was the first year of implementation of NAPLAN online.

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Reading | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 Target |
| Equity Gap | 511 | 481 | 451 | 57 | 52 | 512 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

**Table 3: Strategic Indicator 1(b**): Reduction in the equity gap between the most advantaged and less advantaged students in numeracy. The baseline is 2018 which was the first year of implementation of NAPLAN online.

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Numeracy | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 Target |
| Equity Gap | 411 | 451 | 371 | 45 | 44 | 432 |

*Source: ACT Education Directorate unpublished data*.

Note(s):

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

### Strategic Objective 2

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

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

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

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

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2013-15  Actual | 2014-16  Actual | 2015-17  Actual | 2016-18  Actual | 2017-19  Actual | 2018-20  Target1 |
| Year 3 | 442 | 439 | 441 | 440 | 446 | 442 |
| Year 5 | 522 | 515 | 520 | 522 | 520 | 526 |
| Gain | 80 | 76 | 79 | 82 | 74 | 84 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2013-15  Actual | 2014-16  Actual | 2015-17  Actual | 2016-18  Actual | 2017-19  Actual | 2018-20  Target1 |
| Year 3 | 413 | 415 | 411 | 412 | 421 | 416 |
| Year 5 | 503 | 498 | 497 | 497 | 499 | 506 |
| Gain | 90 | 83 | 86 | 85 | 78 | 90 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2013-15  Actual | 2014-16  Actual | 2015-17  Actual | 2016-18  Actual | 2017-19  Actual | 2018-20  Target1 |
| Year 7 | 558 | 563 | 566 | 558 | 563 | 560 |
| Year 9 | 597 | 597 | 596 | 599 | 592 | 600 |
| Gain | 39 | 34 | 30 | 41 | 29 | 40 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2013-15  Actual | 2014-16  Actual | 2015-17  Actual | 2016-18  Actual | 2017-19  Actual | 2018-20  Target1 |
| Year 7 | 548 | 552 | 551 | 556 | 551 | 556 |
| Year 9 | 597 | 593 | 594 | 600 | 594 | 603 |
| Gain | 49 | 41 | 43 | 44 | 43 | 47 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

### Strategic Objective 3

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

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

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

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

**Table 8: Strategic Indicator 3(a)**: Increase in Student School Identification. Baseline year is 2018 as the first year that data became fully accessible to the Directorate.

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2016 | 2017 | 2018 | 2019 | 2020  Target | 2020  Actual1 |
| Student - School Identification | N/A | N/A | 60% | 60% | 61% | 66% |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

**Table 9: Strategic Indicator 3(b):** Increase in Staff School Identification. Baseline year is 2018 as the first year that data became fully accessible to the Directorate.

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2016 | 2017 | 2018 | 2019 | 2020  Target | 2020  Actual1 |
| Staff – School Identification | N/A | N/A | 91% | 89% | 92% | 92% |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

**Table 10: Strategic Indicator 3(c):** Increase in Parent/Carer School Identification. Baseline year is 2018 as the first year that data became fully accessible to the Directorate.

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2016 | 2017 | 20181 | 2019 | 2020  Target | 2020  Actual2 |
| Parent/Carer – School Identification | N/A | N/A | 86% | 73% | 74% | 82% |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

## Output Classes

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

### Output Class 1: Public School Education

Table 11: Output Class 1: Public School Education

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

Note(s):

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

#### Output 1.1: Public Primary School Education

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

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

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

**Table 12: Output 1.1: Public Primary School Education**

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

#### Output 1.2: Public High School Education

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

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

**Table 13: Output 1.2: Public High School Education**

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

#### Output 1.3: Public Secondary College Education

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

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

**Table 14: Output 1.3: Public Secondary College Education**

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

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

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

Parents and schools work together in developing and reviewing each student’s ILP, which identifies educational goals. Student progress against the ILP is reviewed annually or more frequently as required.

The Directorate provides personal care support in ACT public schools, as an in-kind contribution to the National Disability Insurance Scheme.

**Table 15: Output 1.4: Disability Education in Public Schools**

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

### Output Class 2: Non-Government Education

Table 16: Output Class 2: Non-Government Education

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

Note(s):

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

#### Output 2.1: Non Government School Education

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

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

**Table 17: Output 2.1: Non Government School Education**

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

**Grants Paid to Non-Government Schools**

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

|  | 2019-20  Audited Outcome  $’000 | 2020-21  Budget  $’000 |
| --- | --- | --- |
| **ACT Government Grants1** | 68,253 | 69,707 |
| Commonwealth Government Grants2 | 272,811 | 250,979 |
| **Total** | **341,064** | **320,686** |

Note(s):

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

COVID-19 Pandemic. This is partially offset by indexation of recurrent grants.

## Accountability Indicators

### Output Class 1: Public School Education

The Directorate has reviewed the accountability indicators for public school education to align with the implementation of the phased approach of the Future of Education initiative. The Future of Education initiative will evolve over the next ten years and the Directorate anticipates there will be continuous refinement of accountability indicators and measures over the course of this time.

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

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

Table 19: Accountability Indicators

| **Output Class 1 - Public School Education** | 2020-21  Targets | 2020-21  YTD Targets | 2020-21  YTD Result | Variance (%) |
| --- | --- | --- | --- | --- |
| **Early Childhood Education** | | | |  |
| 1. Number of enrolments in preschool in public schools1 | 4,700 | 4,700 | 4,679 | (0.4%) |
| 1. Number of enrolments of Aboriginal and Torres Strait Islander students in preschool in public schools1 | 275 | 275 | 278 | 1.1% |
| **School Participation** |  |  |  |  |
| 1. Attendance rate of public school students in year 1 to year 102 | 92% | 92% | 90% | (2.2%) |
| **Education and Care Services** |  |  |  |  |
| 1. Assessment and ratings completed within legislated timeframes | 100% | 100% | 100% | - |
| 1. Annual compliance audit is delivered in full | 100% | 50% | 50% | - |
| **Disability Education** |  |  |  |  |
| 1. Individual Learning Plans completed for students in special and mainstream schools who access special education services3 | 100% | N/A | N/A | N/A |
| **Senior Secondary Education** |  |  |  |  |
| 1. Percentage of all year 10 students who proceed to public secondary college education4, 5 | 92% | N/A | N/A | N/A |
| 1. Percentage of year 10 Aboriginal and Torres Strait Islander students who proceed to public secondary college education4, 5 | 85% | N/A | N/A | N/A |
| 1. Apparent retention of all public school students from year 7 to year 125, 6 | 100% | N/A | N/A | N/A |
| 1. Percentage of year 12 students who receive a Tertiary Entrance Statement7 | N/A | N/A | N/A | N/A |
| 1. Percentage of year 12 Aboriginal and Torres Strait Islander students who receive a Tertiary Entrance Statement7 | N/A | N/A | N/A | N/A |
| 1. Percentage of year 12 students who receive a nationally recognised vocational qualification7 | N/A | N/A | N/A | N/A |
| 1. Percentage of year 12 Aboriginal and Torres Strait Islander students who receive a nationally recognised vocational qualification7 | N/A | N/A | N/A | N/A |
| 1. Percentage of all year 10 students who proceed to year 12 at an ACT public senior secondary college8, 5 | 85% | N/A | N/A | N/A |
| 1. Percentage of year 10 Aboriginal and Torres Strait Islander public school students who proceed to year 12 at an ACT public senior secondary college8, 5 | 70% | N/A | N/A | N/A |
| 1. Percentage of all year 12 students who received an ACT Senior Secondary Certificate9 | 90% | 90% | 87% | (3.3%) |
| 1. Percentage of year 12 Aboriginal and Torres Strait Islander students who received an ACT Senior Secondary Certificate9 | 69% | 69% | 69% | - |
| **Average Cost ($) Per Student Per Annum in Public Schools** |  |  |  |  |
| 1. Preschool | 8,292 | 4,146 | 4,214 | 1.6% |
| 1. Primary School10 | 17,011 | 8,505 | 8,989 | 5.7% |
| 1. High School | 21,016 | 10,518 | 10,494 | (0.2%) |
| 1. Secondary College | 22,382 | 11,191 | 10,970 | (2.0%) |
| 1. Special School | 71,642 | 35,821 | 37,177 | 3.8% |
| 1. Mainstream School student with a disability | 29,670 | 14,835 | 15,397 | 3.8% |
| Total Cost ($’000) | 954,861 | 477,431 | 485,584 | 1.7% |
| Controlled Recurrent Payments ($’000)11 | 818,869 | 409,435 | 461,481 | 12.7% |

Note(s):

1. The indicator data for 2020-21 should be considered a projection as preschool is not compulsory and is subject to parental choice.
2. ACT Government school data from 2018 onwards has been derived from a new school administration system that is in the process of implementation. Care should be taken when comparing these data with data from previous years and from other jurisdictions.
3. The result is not measured in the half-yearly Statement as the Individual Learning Plans audit is conducted in term 2 of the school year and is reported in the End of Year Statement.
4. This is an anticipated outcome rather than a target as it is based on the historical pattern of student/parental choice as per section 7 of the *Education Act 2004* which allows for parents to choose the most suitable education setting for their child.
5. Data to measure the result for these indicators is not available at the time of preparing the half-yearly Statement. The result is reported in the End of Year Statement.
6. This provides an indicative measure of the proportion of full-time public school students who have stayed at school from years 7 to 12 (including Aboriginal and Torres Strait Islander students) in ACT schools, assuming an expected rate of progression of one grade per year.
7. This indicator has been discontinued for 2020-21 onwards and 2019-20 was the last year of reporting against this indicator. The 2020-21 target and reporting against this indicator is not applicable (N/A). New indicators have been developed for 2020‑21 which recognise student choice in their education pathways and are therefore more meaningful.
8. The is a new indicator on improving secondary education in ACT schools in support of the National Youth Attainment Targets. It provides information on the successful transition of students from year 10 to year 12.
9. This is a new indicator on improving secondary education in ACT Schools in support of the National Youth Attainment Targets. It provides information on the proportion of year 12 students who attained an ACT Senior Secondary Certificate.
10. The higher half year cost is mainly due to the seasonal nature of employee expenses as well as timing of COVID-19 Pandemic related expenses.
11. The increase is primarily associated with additional funding required to date due to the Directorate's response to the COVID-19 Pandemic, including funding required to provide additional support to schools and the community for increased cleaning hours and cleaning supplies and continuation of temporary and casual staff.

### Output Class 2: Non-Government Education

Table 20: Accountability Indicators

| **Output Class 2 – Non-Government Education** | 2020-21  Targets | 2020-21  YTD Targets | 2020-21  YTD Result | Variance (%) |
| --- | --- | --- | --- | --- |
| **Output 2.1: Non-Government Education** | | | |  |
| 1. All non-government schools operating in the ACT during the reporting period are registered1 | N/A | N/A | N/A | N/A |
| 1. The provisional registration of home educated students is completed within ten school days of receipt of the application2 | N/A | N/A | N/A | N/A |
| 1. Grants paid within the required period of receiving funds from the Commonwealth Government | 100% | 100% | 100% | - |
| Total Cost ($’000)3 | 4,699 | 2,349 | 1,268 | (46.0%) |
| Controlled Recurrent Payments ($’000)3 | 4,019 | 2,009 | 1,685 | (16.1%) |

Note(s):

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

## Changes to Appropriation

Table 21: Changes to appropriation – Controlled Recurrent Payments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2019-20 Audited Outcome**  **$'000** | **2020-21 Budget**  **$'000** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2019-20 Budget** | **760,057** | **788,474** | **812,291** | **846,693** | **846,693** |
|  |  |  |  |  |  |
| **FMA Section 16B Rollovers from 2018-19** |  |  |  |  |  |
| ACT Early Childhood Strategy | 750 | - | - | - | - |
| Commonwealth Grants - Independent Public Schools National Partnership | 300 | - | - | - | - |
| Commonwealth Grants - MoneySmart Teaching National Partnership | 140 | - | - | - | - |
| Commonwealth National School Chaplaincy National Partnership | 625 | - | - | - | - |
| Early Childhood Scholarships | 90 | - | - | - | - |
| New Facilities in East Gungahlin - Early Planning | 73 | - | - | - | - |
|  |  |  |  |  |  |
| **2019-20 Budget Review** |  |  |  |  |  |
| Continuing to Work Towards Safe, Supportive and Inclusive Schools | - | 1,427 | 886 | 910 | 938 |
| Supporting Parents and Schools through New Engagement Grants | 400 | 400 | - | - | - |
| Molonglo School - 7-10 Campus | - | - | - | 2,569 | 2,033 |
|  |  |  |  |  |  |
| **2nd Appropriation** |  |  |  |  |  |
| ACT Early Childhood Strategy - Building on the 2019-20 Foundation | - | 980 | 1,661 | 1,734 | 1,806 |
| Additional Teachers and Equitable Funding for all Students -Government School Enrolment Adjustment | - | 10,432 | 10,744 | 11,066 | 11,399 |
| Better Government - Supporting the Freedom of Information Act 2016 | - | 156 | - | - | - |
| Continuing Government Services - Compensating for Loss of Own-Source Revenue due to COVID-19 | 1,249 | - | - | - | - |
| Meeting Schooling Demand - Modular Learning Centres | - | - | 427 | 854 | 854 |
| More Support for Families and Inclusion - Implementing the Commonwealth Redress Scheme for Institutional Child and Sexual Abuse | - | 157 | - | - | - |
| Supporting Vulnerable Students | - | 2,537 | - | - | - |
|  |  |  |  |  |  |
| **2020-21 Budget Policy Decisions** |  |  |  |  |  |
| ACT Early Childhood Strategy - Building on the 2019-20 Foundation | - | 402 | 817 | 842 | 867 |
| COVID-19 Public Health Response | - | 530 | - | - | - |
| Office of the Coordinator General for the Whole of Government (Non-Health Response to COVID-19) | - | (153) | - | - | - |
| Schools for our Growing city - Kenny High School | - | - | 195 | 3,565 | 4,034 |
| Schools for our Growing city - North Gungahlin High School | - | 2,000 | - | - | - |
| Schools for our Growing City - North Gungahlin Primary School | - | 1,000 | - | - | - |
| Teacher Librarian Scholarships | - | 222 | 222 | 222 | 222 |
|  |  |  |  |  |  |
| **2020-21 Budget Technical Adjustments** |  |  |  |  |  |
| 2019-20 Treasurer's Advance | 8,900 | - | - | - | - |
|  | **2019-20 Audited Outcome**  **$'000** | **2020-21 Budget**  **$'000** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |
| **2020-21 Budget Technical Adjustments - Continued** |  |  |  |  |  |
| Commonwealth Grant - MoneySmart Teaching National Partnership | 140 | 352 | - | - | - |
| Commonwealth Grant - FMA Section 19B - National School Chaplaincy National Partnership | 856 | - | - | - | - |
| Commonwealth Grant - Independent Public Schools National Partnership | - | 563 | - | - | - |
| Commonwealth Grant - Local Schools Community Fund | 406 | - | - | - | - |
| Commonwealth Grant - National School Chaplaincy National Partnership | - | 1,945 | 977 | 977 | 977 |
| Commonwealth Grant - Students First Government Schools | (1,843) | (2,975) | (4,261) | (6,031) | 25,148 |
| Commonwealth Grant - Universal Access National Partnership | 948 | 2,896 | 6,758 | - | - |
| Revised Comcare Premium | - | 2,258 | 2,258 | 2,258 | 2,258 |
| Revised Funding Profile - ACT Early Childhood Strategy | - | 688 | - | - | - |
| Revised Funding Profile - Academy for Coding and Cyber Skills | - | 32 | - | - | - |
| Revised Funding Profile - Early Childhood Scholarships | - | 823 | - | - | - |
| Revised Funding Profile - Feasibility and Design for a further College | - | 560 | - | - | - |
| Revised Funding Profile - Feasibility Studies to Support Additional Growth | - | 629 | - | - | - |
| Revised Funding Profile - Government Office Block | - | 475 | - | - | - |
| Revised Funding Profile - Narrabundah College Redevelopment - Early Planning and Design | - | 492 | - | - | - |
| Revised Funding Profile - New School Facilities in East Gungahlin - Early Planning | - | 336 | - | - | - |
| Revised Funding Profile - Parent Engagement Grants | - | 400 | - |  | - |
| Revised Funding Profile - Professional Development Funds | - | 1,115 | - | - | - |
| Revised Funding Profile - Three Year Old Preschool | - | 365 | - | - | - |
| Revised Funding Profile - Work Health and Safety | - | 375 | - | - | - |
| Revised Indexation Parameters | - | (15) | (35) | (53) | (67) |
| Shared Services User Charges Update | (16) | (250) | (209) | (226) | (194) |
| Superannuation Round Robin | - | 3,206 | 4,824 | 3,805 | 3,391 |
| Transfer - Melrose Football Precinct Maintenance - from CMTEDD | - | 21 | 21 | 22 | 22 |
| Undrawn Funds | (584) | - | - | - | - |
| Whole of Government Office Block Rent Adjustment | - | 33 | 47 | 44 | 45 |
|  |  |  |  |  |  |
| **2020-21 Budget** | **772,491** | **822,888** | **837,623** | **869,251** | **900,426** |

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

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

Table 23: Changes to appropriation – Capital Injections, Controlled

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2019-20 Audited Outcome**  **$'000** | **2020-21 Budget**  **$'000** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2019-20 Budget** | **92,204** | **136,152** | **66,312** | **29,414** | **23,432** |
|  |  |  |  |  |  |
| **FMA Section 16B Rollovers from 2018-19** |  |  |  |  |  |
| Better Infrastructure Fund | (2,951) | - | - | - | - |
| Campbell Primary and Narrabundah College Facility Upgrade | (401) | - | - | - | - |
| Campbell Primary Modernisation | 294 | - | - | - | - |
| Caroline Chisholm School - Centre for Innovation and Learning | 23 | - | - | - | - |
| Delivering Molonglo P-10 | 223 | - | - | - | - |
| Expanding Schools in Gungahlin | (709) | - | - | - | - |
| Investment in Gungahlin School Infrastructure | 230 | - | - | - | - |
| Modernising Belconnen High | 560 | - | - | - | - |
| More Places at Gungahlin Schools | (846) | - | - | - | - |
| New Facilities in Molonglo - Early Planning | 78 | - | - | - | - |
| North Gungahlin and Molonglo | (90) | - | - | - | - |
| Roof Replacement Program | 71 | - | - | - | - |
| Supporting our Schools System - Improving ICT | 2,328 | - | - | - | - |
| Technology Enabled Learning | 70 | - | - | - | - |
|  |  |  |  |  |  |
| **2019-20 Budget Review** |  |  |  |  |  |
| Molonglo School - 7-10 campus | - | 11,142 | 8,000 | 9,000 | - |
|  |  |  |  |  |  |
| **2nd Appropriation** |  |  |  |  |  |
| Better Schools for our Kids - Technology-Enabled Learning | - | 7,286 | - | - | - |
| Meeting Schooling Demand - Modular Learning Centres | - | 17,082 | - | - | - |
| North Gungahlin Investment - Amaroo School Expansion | - | 2,000 | 10,730 | - | - |
| Schools for our Growing City - Kenny High School | - | 1,500 | 33,674 | 33,316 | 4,000 |
|  |  |  |  |  |  |
| **2020-21 Budget Policy Decisions** |  |  |  |  |  |
| Schools for our Growing City - Kenny High School | - | - | - | 13,410 | - |
|  |  |  |  |  |  |
| **2020-21 Budget Technical Adjustments** |  |  |  |  |  |
| Better Infrastructure Fund - Indexation | - | - | - | - | 422 |
| Revised Funding Profile - Narrabundah College and Campbell Primary School | (1,178) | 1,178 | - | - | - |
| Revised Funding Profile - Campbell Primary Modernisation | (6,854) | (1,119) | 6,419 | 1,554 | - |
| Revised Funding Profile - Caroline Chisholm School | (39) | 39 | - | - | - |
| Revised Funding Profile - Delivering a New Primary School at Throsby | (469) | (5,761) | 3,811 | 2,419 | - |
| Revised Funding Profile - Delivering Energy-Efficient Heating Upgrades for ACT Public Schools | (1,996) | (500) | 500 | 1,996 | - |
| Revised Funding Profile - Delivering Molonglo P-10 | 1,747 | (3,500) | 6,000 | (4,247) | - |
| Revised Funding Profile - Delivering Secure Local Jobs for Cleaners | (606) | 606 | - | - | - |
| Revised Funding Profile - Expanding Schools in Gungahlin | (2,740) | 1,300 | 1,440 | - | - |
| Revised Funding Profile - Franklin Early Childhood School Expansion | (548) | (5,500) | 4,300 | 1,748 | - |
| Revised Funding Profile - Gold Creek School Expansion | (709) | (300) | - | 1,009 | - |
| Revised Funding Profile - Gungahlin College Modifications | (573) | 573 | - | - | - |
| Revised Funding Profile - Investment in Gungahlin School Infrastructure | (277) | 277 | - | - | - |
|  | **2019-20 Audited Outcome**  **$'000** | **2020-21 Budget**  **$'000** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |
| **2020-21 Budget Technical Adjustments - Continued** |  |  |  |  |  |
| Revised Funding Profile - More Places at Gungahlin Schools | 5,063 | (5,063) | - | - | - |
| Revised Funding Profile - More Places for Students at Northside Schools | 597 | (3,700) | 2,150 | 953 | - |
| Revised Funding Profile - North Gungahlin and Molonglo | (18) | 18 | - | - | - |
| Revised Funding Profile - Planning for Canberra's Future School Needs | 33 | (33) | - | - | - |
| Revised Funding Profile - Public School Infrastructure Upgrades Program | 11,213 | (11,213) | - | - | - |
| Revised Funding Profile - Roof Replacement Program | 467 | (467) | - | - | - |
| Revised Funding Profile - School Staffing Integrated Management System | (111) | 111 | - | - | - |
| Revised Funding Profile - Supporting our School System - Improving ICT | (2,842) | 2,842 | - | - |  |
| Revised Funding Profile - Technology Enabled Learning | (20) | 20 | - | - | - |
| Supporting our School System - Improving ICT - Indexation | - | - | - | - | 163 |
| Undrawn Funds | (170) | - | - | - | - |
|  |  |  |  |  |  |
| **2020-21 Budget** | **91,054** | **144,970** | **143,336** | **90,572** | **28,017** |

## Summary of 2020-21 Infrastructure Program

Table 24: 2020-21 Education Directorate Infrastructure Program

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Project** | **Total Project Value $’000** | **Pre 2020-21**  **Exp $'000** | **2020-21**  **$'000** | **2021-22**  **$'000** | **2022-23**  **$'000** | **2023-24 $'000** | **Physical**  **Completion**  **Date** |
| **CAPITAL WORKS PROGRAM** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **New Capital Works** |  |  |  |  |  |  |  |
| Meeting Schooling Demand - Modular Learning Centres | 17,082 | - | 17,082 | - | - | - | Apr-21 |
| North Gungahlin Investment - Amaroo School Expansion | 12,730 | - | 2,000 | 10,730 | - | - | Feb-22 |
| Schools for our Growing City - Kenny High School | 85,900 | - | 1,500 | 33,674 | 46,726 | 4,000 | Feb-23 |
| Schools for our Growing City - North Gungahlin High School | 2,000 | - | 2,000 | - | - | - | Jun-21 |
| Schools for our Growing City - North Gungahlin Primary School | 1,000 | - | 1,000 | - | - | - | Jun-21 |
| **Total New Capital Works** | **118,712** |  | **23,582** | **44,404** | **46,726** | **4,000** |  |
|  |  |  |  |  |  |  |  |
| **Capital Works in Progress** |  |  |  |  |  |  |  |
| Better Infrastructure Fund | 50,703 | n/a | - | 16,486 | 16,898 | 17,319 | Ongoing |
| Public School Infrastructure Upgrades | 85,000 | 74,412 | 10,588 | - | - | - | Jun-21 |
| Expanding Franklin Early Childhood School | 29,447 | 1,452 | 18,500 | 7,747 | 1,748 | - | Feb-22 |
| Delivering a New Primary School at Throsby | 43,913 | 726 | 14,000 | 25,670 | 3,517 | - | Feb-22 |
| Delivering a New High School at East Gungahlin | 500 | 164 | 336 | - | - |  | Jun-21 |
| More Places for Students at Gold Creek School’s Senior Campus | 6,442 | 41 | 1,914 | 3,478 | 1,009 | - | Feb-22 |
| Planning for a New Secondary College on Canberra’s Northside | 800 | 40 | 760 | - | - | - | Jun-21 |
| Better Facilities for Gungahlin College | 1,269 | 696 | 573 | - | - |  | Jun-21 |
| More Places for Students at Northside Schools | 8,504 | 5,001 | 400 | 2,150 | 953 | - | Feb-23 |
| Planning for Canberra’s Future School Needs | 2,053 | 916 | 682 | 455 | - | - | Jun-22 |
| Planning for Canberra’s Future School Needs - Feasibility | 1,500 | 121 | 1,379 | - | - | - | Jun-21 |
| Delivering Energy-Efficient Heating Upgrades for ACT Public Schools | 15,964 | 304 | 3,491 | 5,289 | 6,880 | - | Jun-23 |
| Delivering Secure Local Jobs for School Cleaners | 1,610 | 1,004 | 606 | - | - | - | Jun-21 |
| *More Schools, Better Schools Initiatives* |  |  |  |  |  |  |  |
| Delivering Molonglo P-10 | 70,000 | 15,747 | 35,500 | 14,000 | 4,753 | - | Mar-22 |
| More Places at Gungahlin Schools | 19,830 | 16,893 | 2,937 | - | - | - | Jun-21 |
| Roof Replacement Program | 17,960 | 8,740 | 6,997 | 2,223 | - | - | Jun-22 |
| Upgrading Campbell Primary School2 | 18,819 | 646 | 5,000 | 11,619 | 1,554 | - | Feb-22 |
| Narrabundah College Modernisation - Early Planning and Design | 750 | 258 | 492 | - | - | - | Jun-21 |
| *Better Schools for Our Kids Initiatives* |  |  |  |  |  |  |  |
| Campbell Primary and Narrabundah College Facility Upgrade2 | 25,066 | 23,578 | 1,488 | - | - | - | Aug-21 |
| Expanding Schools in Gungahlin | 24,606 | 20,266 | 2,900 | 1,440 | - | - | Jun-22 |
| Investment in Gungahlin Schools3 | 16,600 | 16,323 | 277 | - | - | - | Complete |
| *Schools for the Future Initiatives* |  |  |  |  |  |  |  |
| Caroline Chisholm School - Centre for Innovation and Learning3 | 5,696 | 5,657 | 39 | - | - | - | Complete |
| North Gungahlin and Molonglo | 28,609 | 28,591 | 18 | - | - | - | Jun-21 |
| **Total Capital Works in Progress** | **475,641** | **221,576** | **108,877** | **90,557** | **37,312** | **17,319** |  |

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

Note(s):

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

## Financial Statements

Table 25: Education Directorate: Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2019-20 Budget**  **$'000** |  | **2019-20 Audited Outcome $'000** | **2020-21 Budget**  **$'000** | **Var**  **%** | **2021-22 Estimate**  **$'000** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Income** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 760,057 | Controlled Recurrent Payments | 772,491 | 822,888 | 7 | 837,623 | 869,251 | 900,426 |
| 18,402 | Sale of Goods and Services from Contracts with Customers | 14,984 | 23,931 | 60 | 17,435 | 17,858 | 18,332 |
| 26,880 | Grants and Contributions | 27,373 | 31,635 | 16 | 32,547 | 33,099 | 33,662 |
| 1,396 | Investment Revenue | 800 | 1,396 | 75 | 1,396 | 1,396 | 1,417 |
| 4,043 | Other Revenue | 1,485 | 2,477 | 67 | 2,510 | 2,531 | 2,621 |
| **810,778** | **Total Revenue** | **817,133** | **882,327** | **8** | **891,511** | **924,135** | **956,458** |
|  |  |  |  |  |  |  |  |
|  | **Gains** |  |  |  |  |  |  |
| - | Other Gains | 13 | - | (100) | - | - | - |
| **-** | **Total Gains** | **13** | **-** | **(100)** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **810,778** | **Total Income** | **817,146** | **882,327** | **8** | **891,511** | **924,135** | **956,458** |
|  |  |  |  |  |  |  |  |
|  | **Expenses** |  |  |  |  |  |  |
| 583,025 | Employee Expenses | 609,425 | 633,733 | 4 | 643,146 | 664,809 | 691,072 |
| 88,439 | Superannuation Expenses | 91,401 | 97,230 | 6 | 98,379 | 99,474 | 102,828 |
| 71,187 | Supplies and Services | 80,895 | 79,070 | (2) | 77,943 | 82,241 | 86,637 |
| 74,295 | Depreciation and Amortisation | 72,574 | 77,018 | 6 | 80,350 | 81,995 | 82,092 |
| 3,421 | Grants and Purchased Services | 2,688 | 6,885 | 156 | 4,085 | 4,174 | 4,268 |
| 23 | Borrowing Costs | 539 | 480 | (11) | 393 | 265 | 111 |
| 65,908 | Other Expenses | 56,222 | 65,144 | 16 | 69,225 | 74,853 | 73,578 |
| **886,298** | **Total Expenses** | **913,744** | **959,560** | **5** | **973,521** | **1,007,811** | **1,040,586** |
|  |  |  |  |  |  |  |  |
| **(75,520)** | **Operating Result** | **(96,598)** | **(77,233)** | **20** | **(82,010)** | **(83,676)** | **(84,128)** |
|  |  |  |  |  |  |  |  |
|  | **Other Comprehensive Income** |  |  |  |  |  |  |
| - | Increase in Asset Revaluation Surplus | 106,191 | - | - | - | - | - |
| - | Reverse Asset Impairment | 7,917 | - | - | - | - | - |
| **-** | **Total Other Comprehensive Income** | **114,108** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **(75,520)** | **Total Comprehensive Income** | **17,510** | **(77,233)** | **(541)** | **(82,010)** | **(83,676)** | **(84,128)** |
|  |  |  |  |  |  |  |  |
| Note(s):   1. Since publication of the 2019‑20 Budget Statements, the Directorate has adopted Australian Accounting Standards AASB 15, ‘Revenue from Contracts with Customers’, and AASB 1058, ‘Income of Not‑for‑Profit Entities’, from 1 July 2019.  This has resulted in:    1. the renaming of ‘User Charges’ to ‘Sales of Goods and Services from Contracts with Customers’;    2. the renaming of ‘Interest’ to ‘Investment Revenue; and    3. the reclassification of some revenue items from ‘Resources Received Free of Charge’ and ‘Other Gains’ to ‘Grants and Contributions’ | | | | | | | |

Table 26: Education Directorate: Balance Sheet

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

Table 27: Education Directorate: Statement of Changes in Equity

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

Table 28: Education Directorate: Cash Flow Statement

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

### Notes to the Controlled Budget Statements

Significant variations are as follows:

***Operating Statement***

* controlled recurrent payments:
* the increase of $12.434 million in the 2019-20 audited outcome from the original budget mainly relates to a Treasurer's Advance for increased enrolments and COVID-19 budget pressures ($8.900 million), increased Commonwealth Government grants ($2.350 million), the transfer of funds from 2018-19 ($1.978 million) associated with National Partnership Agreements, and additional ACT Government funding provided through the Second Appropriation ($0.384 million); and
* the increase of $50.397 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to indexation ($17.662 million), new and continuing initiatives ($15.309 million), Commonwealth Government Grants ($10.959 million) mainly associated with Students’ First recurrent grants, increases in student enrolments ($7.364 million), rollovers from 2019-20 to 2020‑21 ($3.637 million) and revised superannuation parameters ($2.876 million), partially offset by the 2019-20 Treasurer’s advance ($8.900 million).
* sale of goods and services from contracts with customers:
* the decrease of $3.418 million in the 2019-20 audited outcome from the original budget is mainly due to reduced revenue associated with lower numbers of international students as well as lower revenue associated with the ACT whole of government decision to waive hire fees and the temporary cessation of some activities due to the COVID-19 Pandemic; and
* the increase of $8.947 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to revenue associated with COVID-19 stimulis, primarily Jobs for Canberrans.
* grants and contributions:
* the increase of $4.262 million in the 2020-21 Budget from the 2019-20 audited outcome is primarily due to the anticipated receipt of funding from ACT Government agencies associated with the COVID-19 Pandemic, including funding for increased cleaning and related supplies.
* employee expenses:
* the increase of $26.400 million in the 2019-20 audited outcome from the original budget is mainly due to pay increases associated with teaching, administrative and other staff enterprise agreements and salary costs related to enrolment increases in public schools, as well as employee costs associated with the COVID‑19 Pandemic ($16.068 million). In addition, the increase is due to revised actuarial estimates of future long service leave and annual leave liabilities ($7.373 million); and
* the increase of $24.308 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to new and continuing initiatives ($12.804 million), wage parameters ($12.578 million), COVID-19 stimulus initiatives ($8.908 million) and Commonwealth Government Grants ($8.162 million) mainly associated with Students’ First recurrent grants, partially offset by decreased employee expenses compared to the 2019-20 audited outcome associated with 2019-20 Treasurer’s advance.
* superannuation expenses:
* the increase of $5.829 million in the 2020-21 Budget from the 2019-20 audited outcome is primarily due to revised superannuation parameters ($2.876 million), wage parameters ($1.877 million), Commonwealth Government Grants ($1.319 million) and new and continuing initiatives ($1.195 million), partially offset by decreased superannuation expenses compared to the 2019-20 audited outcome associated with the reduction in PSS and CSS superannuation payments due to retiring employees.
* supplies and services:
* the increase of $9.708 million in the 2019-20 audited outcome from the original budget is mainly due to expenditure due to cleaning costs associated with the transition to Directorate based school cleaning services ($5.977 million) and costs associated with the ACT Government’s Economic Survival package for the COVID‑19 Pandemic, including screwdriver ready infrastructure projects in schools. ($5.150 million); and
* the decrease of $1.825 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to the 2019-20 Treasurer’s advance ($5.650 million) and cleaning services ($5.977 million) transferred from other expenses in 2019-20, partially offset by new and continuing initiatives ($5.086 million) and rollovers from 2019-20 to 2020-21 ($2.301 million).
* depreciation and amortisation:
* the increase of $4.444 million in the 2020-21 Budget from the 2019-20 audited outcome is primarily due to new and continuing initiatives ($2.715 million) including the *Technology-Enabled Learning* program.
* other expenses:
* the decrease of $9.686 million in the 2019-20 audited outcome from the original budget primarily relates to the transition to Directorate based school cleaning services from a previously contracted model, with costs mainly transferred to supplies and services ($5.977 million). In addition, the decrease is due to the cancellation of a number of school excursions as a result of the COVID-19 Pandemic ($3.425 million); and
* the increase of $8.922 million in the 2020-21 Budget from the 2019-20 audited outcome is due to cleaning services ($5.977 million) transferred to supplies and services expenses in 2019-20 and indexation ($1.486 million).

#### Balance Sheet

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

#### Statement of Changes in Equity

* capital injections:
* the increase of $53.916 million in the 2020-21 Budget from the 2019-20 audited outcome is mainly due to new capital works initiatives.

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

## Financial Statements – Territorial

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

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

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

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

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

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

### Notes to the Territorial Budget Statements

Significant variations are as follows:

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

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

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

Variations in the Statement are explained in the notes above.

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

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

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

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

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