BUDGET STATEMENTS

2021-22

for

Education Directorate

Contents

[EDUCATION DIRECTORATE 1](#_Toc83994319)

[Purpose 1](#_Toc83994320)

[2021-22 Priorities 1](#_Toc83994321)

[Estimated Employment Level 3](#_Toc83994322)

[Strategic Objectives and Indicators 4](#_Toc83994323)

[Output Classes 10](#_Toc83994327)

[Accountability Indicators 14](#_Toc83994330)

[Changes to Appropriation 17](#_Toc83994333)

[Summary of 2021-22 Infrastructure Program 22](#_Toc83994335)

[Financial Statements 24](#_Toc83994336)

[Financial Statements – Territorial 32](#_Toc83994342)

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# EDUCATION DIRECTORATE

## Purpose

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

The Directorate achieves this through:

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

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

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

## 2021-22 Priorities

The Directorate’s priorities in 2021-22 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 teaching excellence.
* 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.

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

The Directorate will deliver the Set up for Success: An Early Childhood Strategy for the ACT. 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 benefit most. This includes progressive implementation of quality early childhood education for three year olds.
* 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, including by:

* Continuing the construction of Evelyn Scott School preschool- year 10 (Denman Prospect), a primary school in Throsby and a high school in Kenny.
* Undertaking feasibility and master planning for future new school infrastructure in Gungahlin, Woden, Belconnen, Molonglo, Inner North and Inner South.
* Delivering new school infrastructure and expansions at Franklin School, Campbell Primary School, Amaroo Senior School and Gold Creek Senior School.
* Undertaking school maintenance works, infrastructure upgrades, sustainability upgrades and hazardous material management works.

## Estimated Employment Level

Table 1: Estimated Employment Level

|  | 2019-20ActualOutcome | 2020-21Budget | 2020-21Interim Outcome | 2021-22Budget |
| --- | --- | --- | --- | --- |
| **Staffing (FTE)** | 6,072 | 6,320 | 6,5531 | 6,3652 |

Note(s):

1. The increase of 3.7 per cent from the 2020-21 Budget to the 2020-21 Interim Outcome mainly relates to the extension of COVID-19 stimulus initiatives associated with Jobs for Canberrans and supporting casuals (initially budgeted to cease at the end of December 2020) as well as increased student enrolments in 2021.
2. The decrease in the 2021-22 Budget from the 2020-21 Interim Outcome primarily relates to decreased COVID-19 stimulus initiatives associated with cessation of Jobs for Canberrans and supporting casuals, partially offset by increased student enrolments and new budget initiatives.

## Strategic Objectives and Indicators

The Education Directorate’s strategic objectives for 2021-22 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 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 Target |
| Equity Gap | 481 | 451 | 57 | 52 | N/A2 | 51 |

*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 2016 have been retrospectively calculated for reference but not for comparative purposes.
2. Due to COVID-19, the NAPLAN 2020 testing did not occur. As a result, no performance data is available to report for 2020.

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

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Numeracy | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 Target |
| Equity Gap | 451 | 371 | 45 | 44 | N/A2 | 42 |

*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 2016 have been retrospectively calculated for reference but not for comparative purposes.
2. Due to COVID-19, the NAPLAN 2020 testing did not occur. As a result, no performance data is available to report for 2020.

### Strategic Objective 2

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

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

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

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

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2014-16Actual | 2015-17Actual | 2016-18Actual | 2017-19Actual | 2018-20Actual1 | 2019-21Target |
| Year 3 | 439 | 441 | 440 | 446 | N/A | 442 |
| Year 5 | 515 | 520 | 522 | 520 | N/A | 526 |
| Gain | 76 | 79 | 82 | 74 | N/A | 84 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2014-16Actual | 2015-17Actual | 2016-18Actual | 2017-19Actual | 2018-20Actual1 | 2019-21Target |
| Year 3 | 415 | 411 | 412 | 421 | N/A | 416 |
| Year 5 | 498 | 497 | 497 | 499 | N/A | 506 |
| Gain | 83 | 86 | 85 | 78 | N/A | 90 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2014-16Actual | 2015-17Actual | 2016-18Actual | 2017-19Actual | 2018-20Actual1 | 2019-21Target |
| Year 7 | 563 | 566 | 558 | 563 | N/A | 560 |
| Year 9 | 597 | 596 | 599 | 592 | N/A | 600 |
| Gain | 34 | 30 | 41 | 29 | N/A | 40 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2014-16Actual | 2015-17Actual | 2016-18Actual | 2017-19Actual | 2018-20Actual1 | 2019-21Target |
| Year 7 | 552 | 551 | 556 | 551 | N/A | 556 |
| Year 9 | 593 | 594 | 600 | 594 | N/A | 603 |
| Gain | 41 | 43 | 44 | 43 | N/A | 47 |

*Source: ACT Education Directorate unpublished data.*

Note(s):

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

### Strategic Objective 3

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

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

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

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

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

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

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | 2018 | 2019 | 2020 | 2021 Target |
| Student - School Identification  | 60% | 60% | 66% | 61% |

*Source: ACT Education Directorate unpublished data.*

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

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

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | 2018 | 2019 | 2020 | 2021 Target |
| Staff – School Identification | 91% | 89% | 92% | 90% |

*Source: ACT Education Directorate unpublished data.*

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

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

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

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

*Source: ACT Education Directorate unpublished data.*

## Output Classes

At the February 2021 census, there were 51,153 students enrolled in 89 public schools operated by the ACT Government. Of that figure, 32,214 students were enrolled in preschool and primary school (63.0%), 12,253 students were enrolled in high school (24.0%), and 6,686 students were enrolled in college (13.0%).

### Output Class 1: Public School Education

Table 11: Output Class 1: Public School Education

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2020-21** | **2021-22** |
|  |  | **Interim Outcome** | **Budget** |
|  |  | **$'000** | **$'000** |
| **Total Cost** |  | 961,401 | 1,011,866 |
| **Controlled Recurrent Payments** |  | 829,826 | 872,426 |

Note(s):

1. Total cost includes depreciation and amortisation of $74.729 million in 2020-21 and $82.265 million in 2021-22.

#### 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**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2020-21** | **2021-22** |
|  |  | **Interim Outcome** | **Budget** |
|  |  | **$'000** | **$'000** |
| **Total Cost** |  | 491,901 | 520,633 |
| **Controlled Recurrent Payments** |  | 404,676 | 428,413 |

#### 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**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2020-21** | **2021-22** |
|  |  | **Interim Outcome** | **Budget** |
|  |  | **$'000** | **$'000** |
| **Total Cost** |  | 230,641 | 241,252 |
| **Controlled Recurrent Payments** |  | 205,110 | 213,247 |

#### 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**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2020-21** | **2021-22** |
|  |  | **Interim Outcome** | **Budget** |
|  |  | **$'000** | **$'000** |
| **Total Cost** |  | 142,641 | 149,166 |
| **Controlled Recurrent Payments** |  | 130,359 | 135,790 |

#### 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**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2020-21** | **2021-22** |
|  |  | **Interim Outcome** | **Budget** |
|  |  | **$'000** | **$'000** |
| **Total Cost** |  | 96,218 | 100,815 |
| **Controlled Recurrent Payments** |  | 89,681 | 94,976 |

### Output Class 2: Non-Government Education

Table 16: Output Class 2: Non-Government Education

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2020-21** | **2021-22** |
|  |  | **Interim Outcome** | **Budget** |
|  |  | **$'000** | **$'000** |
| **Total Cost** |  | 3,887 | 5,172 |
| **Controlled Recurrent Payments** |  | 3,028 | 4,485 |

Note(s):

1. Total cost includes depreciation and amortisation of $0.095 million in 2020-21 and $0.209 million in 2021-22.

#### 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**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2020-21** | **2021-22** |
|  |  | **Interim Outcome** | **Budget** |
|  |  | **$'000** | **$'000** |
| **Total Cost** |  | 3,887 | 5,172 |
| **Controlled Recurrent Payments** |  | 3,028 | 4,485 |

**Grants Paid to Non-Government Schools**

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

|  | 2020-21Interim Outcome$’000 | 2021-22Budget$’000 |
| --- | --- | --- |
| **ACT Government Grants1** | 67,594 | 68,392 |
| Commonwealth Government Grants2 | 251,822 | 260,020 |
| **Total** | **319,416** | **328,412** |

Note(s):

1. The marginal increase in ACT Government Grants in the 2021-22 Budget compared to the 2020-21 Interim Outcome mainly relates to indexation of recurrent grants, partially offset by the transition of funding to 20 per cent of the Schooling Resource Standard in line with the Commonwealth funding model.
2. The increase in Commonwealth Government Grants in the 2021-22 Budget compared to the 2020-21 Interim Outcome mainly relates to the indexation of recurrent grants partially offset by the transition of funding to 80 per cent of the Schooling Resource Standard in line with the Commonwealth funding model.

## Accountability Indicators

Due to the release of the 2021-22 Budget on 6 October 2021, the 2020-21 accountability indicators below refer to the interim outcome. This interim outcome reflects the draft 2020‑21 Statement of Performance, which is unaudited at the time of preparing these budget statements.

### 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.

Table 19: Accountability Indicators

| **Output Class 1 - Public School Education** | 2020-21Targets | 2020-21Interim Outcome | 2021-22Targets |
| --- | --- | --- | --- |
| **Early Childhood Education** |  |  |  |
| 1. Number of enrolments in preschool in public schools1
 | 4,700 | 4,679 | 4,700 |
| 1. Number of enrolments of Aboriginal and Torres Strait Islander students in preschool in public schools1
 | 275 | 278 | 275 |
| **School Participation** |  |  |  |
| 1. Attendance rate of public school students in year 1 to year 102
 | 92% | 90% | 92% |
| **Education and Care Services** |  |  |  |
| 1. Assessment and ratings completed within legislated timeframes
 | 100% | 96% | 100% |
| 1. Annual compliance audit is delivered in full
 | 100% | 100% | 100% |
| **Disability Education** |  |  |  |
| 1. Individual Learning Plans completed for students in special and mainstream schools who access special education services
 | 100% | 97% | 100% |
| **Senior Secondary Education** |  |  |  |
| 1. Percentage of all year 10 students in public schools who proceed to public secondary college education3
 | 92% | 92% | 92% |
| 1. Percentage of year 10 Aboriginal and Torres Strait Islander students in public schools who proceed to public secondary college education3
 | 85% | 83% | 92% |
| 1. Apparent retention of all public school students from year 7 to year 124
 | 100% | 100% | N/A |
| 1. Percentage of all year 10 students in public schools who proceed to year 12 at a public senior secondary college5
 | 85% | 85% | 85% |
| 1. Percentage of year 10 Aboriginal and Torres Strait Islander students in public schools who proceed to year 12 at a public senior secondary college5
 | 70% | 66% | 85% |
| 1. Percentage of all year 12 students in public schools who received an ACT Senior Secondary Certificate6
 | 90% | 87% | 90% |
| 1. Percentage of year 12 Aboriginal and Torres Strait Islander students in public schools who received an ACT Senior Secondary Certificate6
 | 69% | 69% | 90% |
| **Average Cost ($) Per Student Per Annum in Public Schools** |  |  |  |
| 1. Preschool
 | 8,292 | 8,038  | 8,275 |
| 1. Primary School
 | 17,011 | 17,046 | 17,771 |
| 1. High School
 | 21,016 | 20,528 | 21,090 |
| 1. Secondary College
 | 22,382 | 22,454 | 23,461 |
| 1. Special School7
 | 71,642 | 77,398 | 78,045 |
| 1. Mainstream School student with a disability8
 | 29,670 | 28,473 | 31,486 |

Note(s):

1. The indicator data for 2021-22 should be considered a projection as preschool is not compulsory and is subject to parental choice.
2. ACT public 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. 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.
4. This indicator has been discontinued for 2021-22 onwards as it provides limited useful information concerning retention of public school students to year 12. The capped result has been 100% for a number of years and is expected to be 100% for ACT public schools into the future. This is a consequence of the transfer of students who completed year 7 in ACT non-government schools or NSW high school into ACT public colleges for years 11 and 12. This results in a mis-match between numerator and denominator and the proportion >100%.
5. The is an 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.
6. This is an 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.
7. The increase in the 2020-21 Interim Outcome is primarily due to increased complexity of need associated with students in specialist schools.
8. The increase in the 2021-22 Target is primarily associated with indexation and new initiatives.

### Output Class 2: Non-Government Education

Table 20: Accountability Indicators

| **Output Class 2 – Non-Government Education** | 2020-21Targets | 2020-21Interim Outcome | 2021-22Targets |
| --- | --- | --- | --- |
| **Output 2.1: Non-Government Education** |
|  |
| 1. Grants paid within the required period of receiving funds from the Commonwealth Government
 | 100% | 100% | 100% |
| 1. Notification of outcome of home education registration application within legislated timeframe
 | N/A | N/A | 100%1 |

Note(s):

1. This new indicator will report the Education Directorate’s compliance with section 131(7) of the *Education Act 2004* Section 131(7) 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 by the Director-General.

## Changes to Appropriation

Table 21: Changes to appropriation – Controlled Recurrent Payments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome****$'000** | **2021-22 Budget****$'000** | **2022-23 Estimate****$'000** | **2023-24 Estimate****$'000** | **2024-25 Estimate****$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | **822,888** | **837,623** | **869,251** | **900,426** | **900,426** |
|  |  |  |  |  |  |
| **2021-22 Budget Policy Decisions** |  |  |  |  |  |
| Commonwealth Redress Scheme - continuation | - | 161 | 163 | 166 | 168 |
| COVID-19 Response – Continuing the COVID-19 Public Health Support Package | - | 29 | - | - | - |
| Extension of Temporary Contract Positions | - | 242 | - | - | - |
| Investing in Public Education - Digital Access and Equity | - | 641 | 693 | 703 | 714 |
| Investing in Public Education - Disability Education Review | - | 245 | 205 | - | - |
| Investing in Public Education - Equitable Enrolment Adjustment | - | 5,173 | 5,328 | 5,488 | 5,652 |
| Investing in Public Education - Essential ICT Systems Upgrades and Modifications | - | 174 | 179 | - | - |
| Investing in Public Education - Future of Education Equity Fund | - | 3,641 | 3,524 | 2,853 | 2,904 |
| Investing in Public Education - Gender Equality in our Schools | - | 402 | 544 | 551 | 560 |
| Investing in Public Education - Headstart Pilot Program | - | 602 | 797 | 807 | - |
| Investing in Public Education - More Social and Youth Workers in Schools | - | 495 | 1,669 | 1,692 | 3,507 |
| Investing in Public Education - More Teacher Librarians  | - | - | 851 | 1,634 | 2,420 |
| Investing in Public Education - Muliyan Off-Campus Flexible Learning Program | - | 2,198 | 2,242 | 2,286 | 2,332 |
| Investing in Public Education - Reducing Violence in Schools | - | 1,048 | 1,369 | 1,744 | 1,768 |
| Investing in Public Education - Schools Legal Liaison | - | 96 | 106 | 116 | 127 |
| Investing in Public Education - Set Up for Success - Early Childhood Program | - | 2,578 | 3,152 | 3,076 | 3,067 |
| Maintaining Accountability and Transparency of Government | - | 161 | 163 | - | - |
| New and Expanded Schools - Future Planning | - | 850 | 870 | 900 | 920 |
| New and Expanded Schools - Increasing School Capacity | - | - | 594 | 594 | 594 |
| New and Expanded Schools - School Maintenance and Infrastructure Upgrades | - | 129 | 968 | 1,599 | 2,222 |
| Removing Hazardous Materials from Schools | - | 3,750 | 3,750 | 3,750 | 3,750 |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| 2020-21 Treasurer's Advance | 18,000 | - | - | - | - |
| Cessation - Technology Enabled Learning1 | - | (275) | (282) | (290) | (298) |
| Commonwealth Grant - MoneySmart Teaching National Partnership | (140) | - | - | - | - |
| Commonwealth Grant - National School Chaplaincy Program National Partnership | (400) | - | - | - | - |
| Commonwealth Grant - Students First Funding - Government Schools | 1,166 | 331 | 372 | 479 | 8,770 |
| Delivering a new Primary School at Throsby – Finalisation of Repairs and Maintenance Funding2 | - | - | - | 417 | 609 |
| Government Preschool Enrolment Adjustment 2021-22 | - | 529 | 545 | 562 | 578 |
| Government School Enrolment Adjustment 2021-22 | - | 5,369 | 5,530 | 5,696 | 5,867 |
| Interim Outcome Adjustment | 1 | - | - | - | - |
| Kenny High School – Finalisation of Repairs and Maintenance Funding2 | - | - | 5 | (479) | 304 |
| Table 21: Changes to appropriation – Controlled Recurrent Payments - continued |
|  |
|  | **2020-21 Interim Outcome****$'000** | **2021-22 Budget****$'000** | **2022-23 Estimate****$'000** | **2023-24 Estimate****$'000** | **2024-25 Estimate****$'000** |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments - Continued** |  |  |  |  |  |
| Revised Funding Profile - ACT Early Childhood Strategy | (1,139) | 1,139 | - | - | - |
| Revised Funding Profile - Early Childhood Scholarships | (850) | 850 | - | - | - |
| Revised Funding Profile - Independent Public Schools National Partnership | (144) | 144 | - | - | - |
| Revised Funding Profile - MoneySmart Teaching National Partnership | (346) | 346 | - | - | - |
| Revised Funding Profile - Narrabundah College Redevelopment - Early Planning and Design | (430) | 430 | - | - | - |
| Revised Funding Profile - National School Chaplaincy Program National Partnership | (960) | 960 | - | - | - |
| Revised Funding Profile – Schools for our Growing City - North Gungahlin High School | (1,850) | 170 | 1,680 | - | - |
| Revised Funding Profile – Schools for our Growing City - North Gungahlin Primary School  | (800) | 138 | 662 | - | - |
| Revised Funding Profile – Supporting Parents and Schools through New Engagement Grants | (320) | 320 | - | - | - |
| Revised Funding Profile - Teacher Librarian Scholarships | (222) | 222 | - | - | - |
| Revised Funding Profile - Three Year Old Preschool | (1,600) | 1,600 | - | - | - |
| Revised Indexation Parameters  | - | 8 | 12 | 12 | 22,563 |
| Revised Wages and Salaries Parameters | - | 4,521 | 5,774 | 4,842 | 4,868 |
| Transfer - Government Office Block ICT Costs | - | 50 | 50 | 51 | 52 |
| Transfer - Professional Standards Fees Transfer | - | (631) | (642) | (653) | (666) |
| Transfer - Territory Records Office | - | (48) | (49) | (50) | (51) |
| Transfer from Capital Injection – Supporting our School System - Improving ICT3 | - | 500 | 500 | 500 | 500 |
|  |  |  |  |  |  |
| **2021-22 Budget** | **832,854** | **876,911** | **910,575** | **939,472** | **974,227** |

Note(s):

1. Funding adjustment reflects the cessation of the *Technology Enabled Learning* which has been replaced by the new *Digital Equity* initiative.
2. Funding adjustments align repairs and maintenance funding with ACT Treasury’s repairs and maintenance funding methodology.
3. Funding transferred from Capital Injection appropriation to Controlled Recurrent Payments appropriation to align with actual expenditure in the *Supporting our School System – Improving ICT* initiative.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome****$'000** | **2021-22 Budget****$'000** | **2022-23 Estimate****$'000** | **2023-24 Estimate****$'000** | **2024-25 Estimate****$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | **320,686** | **332,015** | **343,846** | **355,175** | **355,175** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2021-22 Budget Policy Decisions** |  |  |  |  |  |
| Infrastructure Upgrades for Non-Government Schools and Parent Engagement Grants | - | 280 | 280 | - | - |
| Investing in Public Education - Future of Education Equity Fund1 | - | (852) | (877) | (899) | (915) |
| Investing in Public Education - Set Up for Success - Early Childhood Program | - | (1,687) | (1,738) | (1,790) | (1,844) |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Commonwealth Grant - Students First Funding - Non-Government Schools | 843 | (2,681) | (3,153) | (4,090) | 3,339 |
| Interim Outcome Adjustment | 3 | - | - | - | - |
| Revised Funding Profile - ACT Schooling Resource Standard Funding | (1,337) | 1,337 | - | - | - |
| Revised Indexation Parameters | - | - | - | - | 1,280 |
| **2021-22 Budget** | **320,195** | **328,412** | **338,358** | **348,396** | **357,035** |

Note(s):

1. Funding has been transferred to Controlled Recurrent Payments and now forms part of the expanded new initiative Future of Education Equity Fund.

Table 23: Changes to appropriation – Capital Injections, Controlled

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2020-21 Interim Outcome****$'000** | **2021-22 Budget****$'000** | **2022-23 Estimate****$'000** | **2023-24 Estimate****$'000** | **2024-25 Estimate****$'000** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **2020-21 Budget** | **144,970** | **143,336** | **90,572** | **28,017** | **28,017** |
|  |  |  |  |  |  |
| **2021-22 Budget Policy Decisions** |  |  |  |  |  |
| Investing in Public Education - Digital Access and Equity | - | 4,131 | 4,413 | 4,713 | 5,033 |
| Investing in Public Education - Essential ICT Systems Upgrades and Modifications | - | 400 | - | - | - |
| Investing in Public Education - Set Up for Success - Early Childhood Program | - | 200 | 400 | - | - |
| New and Expanded Schools - Expansion of Margaret HendryPrimary School and a New Taylor High School1 | - | 15,520 | 66,260 | 36,220 | - |
| New and Expanded Schools - Future Planning1 | - | 4,285 | 4,715 | - | - |
| New and Expanded Schools - Garran Primary School Redevelopment | - | 970 | - | - | - |
| New and Expanded Schools - Increasing School Capacity | - | 19,800 | - | - | - |
| New and Expanded Schools - Narrabundah College Modernisation | - | 600 | - | - | - |
| New and Expanded Schools - School Maintenance and Infrastructure Upgrades | - | 8,969 | 9,049 | 4,861 | 8,097 |
| New and Expanded Schools - Strathnairn Primary School | - | 1,000 | - | - | - |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments** |  |  |  |  |  |
| Better Infrastructure Fund Indexation 2024-25 | - | - | - | - | 433 |
| Fast-Track Phase 3 - Education | - | 4,597 | - | - | - |
| Revised Funding Profile – Better Schools for Our Kids - Expanding Schools in Gungahlin | (1,924) | 1,924 | - | - | - |
| Revised Funding Profile – Better Schools for our Kids - Technology Enabled Learning | (4,967) | 4,967 | - | - | - |
| Revised Funding Profile – Delivering a New Primary School at Throsby | 1,806 | (8,670) | 6,364 | 500 | - |
| Revised Funding Profile – Delivering Energy-Efficient Heating Upgrades for ACT Public Schools | (1,721) | (1,300) | 3,021 | - | - |
| Revised Funding Profile – Delivering Molonglo P-10 | 4,713 | - | (4,713) | - | - |
| Revised Funding Profile - Delivering Secure Local Jobs for Cleaners | (292) | 292 | - | - | - |
| Revised Funding Profile – Expanded Facilities for Gungahlin College | (7) | 7 | - | - | - |
| Revised Funding Profile - Expanding Franklin Early Childhood School | (4,695) | 2,253 | 2,442 | - | - |
| Revised Funding Profile – Meeting Schooling Demand - Modular Learning Centres | (4,204) | 4,204 | - | - | - |
| Revised Funding Profile – More Places for Students at Gold Creek School’s Senior Campus | (1,089) | 200 | 889 | - | - |
| Revised Funding Profile – More Places for Students at Northside Schools | (54) | (1,446) | 1,500 | - | - |
| Revised Funding Profile – More Schools, Better Schools - Campbell Primary Modernisation | (1,158) | (800) | 1,958 | - | - |
| Revised Funding Profile – More Schools, Better Schools - More Places at Gungahlin Schools | (1,967) | 1,967 | - | - | - |
| Revised Funding Profile – More Schools, Better Schools – Roof Replacement Program | (985) | 485 | 500 | - | - |
| Revised Funding Profile – North Gungahlin Investment - Amaroo School Expansion | (1,300) | (2,250) | 3,550 | - | - |
| Table 23: Changes to appropriation – Capital Injections, Controlled - continued |
|  | **2020-21 Interim Outcome****$'000** | **2021-22 Budget****$'000** | **2022-23 Estimate****$'000** | **2023-24 Estimate****$'000** | **2024-25 Estimate****$'000** |
|  |  |  |  |  |  |
| **2021-22 Budget Technical Adjustments - Continued** |  |  |  |  |  |
| Revised Funding Profile - Planning for Canberra's Future School Needs | 400 | (400) | - | - | - |
| Revised Funding Profile - Public School Infrastructure Upgrades Program | (589) | 589 | - | - | - |
| Revised Funding Profile - School Staffing Integrated Management System | (42) | 42 | - | - | - |
| Revised Funding Profile – Schools for our Growing City - Kenny High School | (308) | (26,674) | 12,341 | 14,641 | (4,000) |
| Revised Funding Profile - Schools for the Future - North Gungahlin and Molonglo | (12) | 12 | - | - | - |
| Revised Funding Profile - Schools for the Future - Modernising Belconnen High | 79 | (79) | - | - | - |
| Supporting our School System - Improving ICT - Indexation  | - | - | - | - | 124 |
| Transfer to Controlled Recurrent Payments – Supporting our School System - Improving ICT Funding Alignment1 | - | (500) | (500) | (500) | (500) |
| Undrawn Funds | (1) | - | - | - | - |
| **2021-22 Budget** | **126,653** | **178,631** | **202,761** | **88,452** | **37,204** |

Note:

1. Funding transferred from Capital Injection appropriation to Controlled Recurrent Payments appropriation to align with actual expenditure in the *Supporting our School System – Improving ICT* initiative.

## Summary of 2021-22 Infrastructure Program

Table 24: 2021-22 Education Directorate Infrastructure Program

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Project** | **Total Project Value $’000** | **Pre 2021-22****Exp $'000** |  **2021-22****$'000** |  **2022-23****$'000** |  **2023-24 $'000** |  **2024-25 $'000** |  **Physical****Completion****Date** |
| **CAPITAL WORKS PROGRAM** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **New Capital Works** |  |  |  |  |  |  |  |
| New and Expanded Schools - Expansion of Margaret Hendry Primary School and a New Taylor High School | 118,000 | - | 15,520 | 66,260 | 36,220 | - | Jun-24 |
| New and Expanded Schools - Future Planning | 9,000 | - | 4,285 | 4,715 | - | - | Jun-23 |
| New and Expanded Schools - Garran Primary School Redevelopment | 970 | - | 970 | - | - | - | Jun-22 |
| New and Expanded Schools - Increasing School Capacity | 19,800 | - | 19,800 | - | - | - | Jun-22 |
| New and Expanded Schools - Narrabundah College Modernisation | 600 | - | 600 | - | - | - | Jul-22 |
| New and Expanded Schools - Strathnairn Primary School | 1,000 | - | 1,000 | - | - | - | Jun-22 |
| Removing Hazardous Materials from Schools1 | 15,000 | - | 3,750 | 3,750 | 3,750 | 3,750 | Jun-25 |
| **Total New Capital Works** | **164,370** |  | **45,925** | **74,725** | **39,970** | **3,750** |  |
|  |  |  |  |  |  |  |  |
| **Capital Works in Progress** |  |  |  |  |  |  |  |
| *Capital Upgrades Programs* |  |  |  |  |  |  |  |
| Investment in Maintenance of School Infrastructure | 99,433 | n/a | 25,455 | 25,947 | 22,181 | 25,850 | Ongoing |
| Public School Infrastructure Upgrades | 85,000 | 84,411 | 589 | - | - | - | Dec-21 |
| Better Facilities for Gungahlin College2 | 1,269 | 1,262 | 7 | - | - | - | Complete |
| Delivering a New Primary School at Throsby | 43,913 | 16,532 | 17,000 | 9,881 | 500 | - | Feb-22 |
| Delivering Energy-Efficient Heating Upgrades for ACT Public Schools | 15,964 | 2,074 | 3,989 | 9,901 | - | - | Jun-23 |
| Delivering Secure Local Jobs for School Cleaners | 1,610 | 1,318 | 292 | - | - | - | Jun-22 |
| Expanding Franklin Early Childhood School | 29,447 | 15,257 | 10,000 | 4,190 | - | - | Dec-21 |
| Fast-Track Phase 3 - Education | 4,597 | - | 4,597 | - | - | - | Mar-22 |
| Meeting Schooling Demand - Modular Learning Centres | 17,082 | 12,878 | 4,204 | - | - | - | Dec-21 |
| More Places for Students at Gold Creek School’s Senior Campus | 6,442 | 866 | 3,678 | 1,898 | - | - | Feb-22 |
| More Places for Students at Northside Schools | 8,504 | 5,347 | 704 | 2,453 | - | - | Feb-23 |
| North Gungahlin Investment - Amaroo School Expansion | 12,730 | 700 | 8,480 | 3,550 | - | - | Feb-22 |
| Planning for Canberra’s Future School Needs3 | 2,053 | 1,998 | 55 | - | - | - | n/a |
| *Schools for our Growing City Initiatives* |  |  |  |  |  |  |  |
| Kenny High School | 85,900 | 1,192 | 7,000 | 59,067 | 18,641 | - | Feb-23 |
| North Gungahlin High School1,3 | 2,000 | 150 | 170 | 1,680 | - | - | n/a |
| North Gungahlin Primary School1,3 | 1,000 | 200 | 138 | 662 | - | - | n/a |
| *More Schools, Better Schools Initiatives* |  |  |  |  |  |  |  |
| Delivering Molonglo P-10 | 70,000 | 55,960 | 14,000 | 40 | - | - | Jun-23 |
| More Places at Gungahlin Schools | 19,830 | 17,863 | 1,967 | - | - | - | Jun-22 |
| Narrabundah College redevelopment - Early Planning and Design1,3 | 750 | 320 | 430 | - | - | - | n/a |
| Roof Replacement Program | 17,960 | 14,752 | 2,708 | 500 | - | - | Jun-22 |
| Upgrading Campbell Primary School4 | 18,819 | 4,488 | 10,819 | 3,512 | - | - | Jun-22 |
| *Better Schools for Our Kids Initiatives*  |  |  |  |  |  |  |  |
| Expanding Schools in Gungahlin | 24,606 | 21,242 | 3,364 | - | - | - | Jun-22 |
| *Schools for the Future Initiatives* |  |  |  |  |  |  |  |
| North Gungahlin and Molonglo2 | 28,609 | 28,597 | 12 | - | - | - | Complete |
| **Total Capital Works in Progress** | **597,518** | **287,407** | **119,658** | **123,281** | **41,322** | **25,850** |  |

Table 24: 2021-22 Education Directorate Infrastructure Program - continued

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Project** | **Total Project Value $’000** | **Pre 2021-22****Exp $'000** |  **2021-22****$'000** |  **2022-23****$'000** |  **2023-24 $'000** |  **2024-25 $'000** |  **Physical****Completion****Date** |
| **INFORMATION AND COMMUNICATION TECHNOLOGY PROGRAM (ICT)** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **New ICT Works** |  |  |  |  |  |  |  |
| Investing in Public Education - Digital Access and Equity | 18,290 | - | 4,131 | 4,413 | 4,713 | 5,033 | Ongoing |
| Investing in Public Education - Essential ICT Systems Upgrades and Modifications | 400 | - | 400 | - | - | - | Jun-22 |
| Investing in Public Education - Set Up for Success - Early Childhood Program | 600 | - | 200 | 400 | - | - | Jun-23 |
| **Total New Capital Works** | **19,290** |  | **4,731** | **4,813** | **4,713** | **5,033** |  |
|  |  |  |  |  |  |  |  |
| **ICT Work in Progress** |  |  |  |  |  |  |  |
| Better Schools for our Kids - Technology-Enabled Learning | 17,756 | 12,789 | 4,967 | - | - | - | Dec-21 |
| Supporting our School System - Improving ICT | 26,348 | n/a | 7,796 | 6,034 | 6,197 | 6,321 | Ongoing |
| School Staffing Integrated Management System | 356 | 314 | 42 | - | - | - | Jun-22 |
| **Total ICT Works in Progress** | **44,460** | **13,103** | **12,805** | **6,034** | **6,197** | **6,321** |  |
|  |  |  |  |  |  |  |  |
| **TOTAL INFRASTRUCTURE PROGRAM** | **825,638** | **300,510** | **183,119** | **208,853** | **92,202** | **40,954** |  |

Note(s):

1. The table above includes projects that are funded from Controlled Recurrent Payments and from within existing resources of the Directorate.
2. These projects are physically complete with financial completion to take place in early 2021-22.
3. There is no physical completion date for these projects as they relate to feasibility studies, master planning or design works.
4. The projects (*Campbell Primary School Modernisation and Upgrading Campbell Primary School)* to upgrade Campbell Primary school will be delivered together.
5. The dates in the table above reflect physical completion of the project. For some project the financial completion will occur after that date.

## Financial Statements

Due to the release of the 2021-22 Budget on 6 October 2021, the 2020-21 Interim Outcome column reflects the interim outcome included in the draft 2021-22 Financial Statements, which were unaudited at the time of preparing these budget statements.

Table 25: Education Directorate: Operating Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var****%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Income** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 822,888 | Controlled Recurrent Payments | 832,854 | 876,911 | 5  | 910,575 | 939,472 | 974,227 |
| 23,931 | Sale of Goods and Services from Contracts with Customers | 24,110 | 18,909 | (22)  | 17,858 | 18,332 | 18,699 |
| 31,635 | Grants and Contributions | 23,481 | 33,178 | 41  | 33,741 | 34,315 | 34,328 |
| 1,396 | Investment Revenue | 585 | 1,396 | 139  | 1,396 | 1,417 | 1,438 |
| 2,477 | Other Revenue | 1,652 | 2,510 | 52  | 2,531 | 2,621 | 2,674 |
|  |  |  |  |  |  |  |  |
| **882,327** | **Total Revenue** | **882,682** | **932,904** | **6**  | **966,101** | **996,157** | **1,031,366** |
|  |  |  |  |  |  |  |  |
|  | **Gains** |  |  |  |  |  |  |
| - | Other Gains | 7,008 | - | (100)  | - | - | - |
|  |  |  |  |  |  |  |  |
| **-** | **Total Gains** | **7,008** | **-** | **(100)**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **882,327** | **Total Income** | **889,690** | **932,904** | **5**  | **966,101** | **996,157** | **1,031,366** |
|  |  |  |  |  |  |  |  |
|  | **Expenses**  |  |  |  |  |  |  |
| 633,733 | Employee Expenses | 654,208 | 658,700 | 1  | 680,647 | 707,650 | 732,568 |
| 97,230 | Superannuation Expenses | 101,370 | 104,714 | 3  | 107,149 | 109,664 | 113,327 |
| 79,070 | Supplies and Services | 79,048 | 91,485 | 16  | 98,161 | 100,267 | 104,701 |
| 77,018 | Depreciation and Amortisation | 74,824 | 82,474 | 10  | 87,767 | 91,441 | 93,320 |
| 6,885 | Grants and Purchased Services | 2,956 | 9,321 | 215  | 5,948 | 6,083 | 6,198 |
| 480 | Borrowing Costs | 53 | 393 | 642  | 265 | 111 | 111 |
| 65,144 | Other Expenses | 52,829 | 69,951 | 32  | 75,612 | 74,418 | 76,850 |
|  |  |  |  |  |  |  |  |
| **959,560** | **Total Expenses** | **965,288** | **1,017,038** | **5**  | **1,055,549** | **1,089,634** | **1,127,075** |
|  |  |  |  |  |  |  |  |
| **(77,233)** | **Operating Result** | **(75,598)** | **(84,134)** | **(11)** | **(89,448)** | **(93,477)** | **(95,709)** |
|  |  |  |  |  |  |  |  |
| **(77,233)** | **Total Comprehensive Income** | **(75,598)** | **(84,134)** | **(11)**  | **(89,448)** | **(93,477)** | **(95,709)** |
|  |  |  |  |  |  |  |  |

Table 26: Education Directorate: Balance Sheet

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget****at****30/6/21** **$'000** |  | **Interim Outcome at****30/6/21** **$'000** | **Budget****at****30/6/22** **$'000** | **Var****%** | **Estimate****at****30/6/23** **$'000** | **Estimate****at****30/6/24** **$'000** | **Estimate****at****30/6/25** **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 54,089 | Cash and Cash Equivalents | 58,030 | 58,054 | ..  | 58,685 | 59,316 | 60,139 |
| 5,221 | Receivables | 5,493 | 5,491 | ..  | 5,489 | 5,487 | 5,485 |
| 1,241 | Other Assets | 3,138 | 3,137 | ..  | 3,137 | 3,137 | 3,137 |
|  |  |  |  |  |  |  |  |
| **60,551** | **Total Current Assets** | **66,661** | **66,682** | **..**  | **67,311** | **67,940** | **68,761** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
| 2,111,621 | Property, Plant and Equipment | 2,092,634 | 2,200,840 | 5  | 2,294,550 | 2,360,066 | 2,306,875 |
| 2,097 | Intangible Assets | 10,415 | 9,708 | (7)  | 9,278 | 9,178 | 9,078 |
| 74,366 | Capital Works in Progress | 80,279 | 69,696 | (13)  | 92,277 | 24,883 | 23,069 |
|  |  |  |  |  |  |  |  |
| **2,188,084** | **Total Non Current Assets** | **2,183,328** | **2,280,244** | **4**  | **2,396,105** | **2,394,127** | **2,339,022** |
|  |  |  |  |  |  |  |  |
| **2,248,635** | **TOTAL ASSETS** | **2,249,989** | **2,346,926** | **4**  | **2,463,416** | **2,462,067** | **2,407,783** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 10,940 | Payables | 16,426 | 16,826 | 2  | 16,826 | 16,826 | 16,826 |
| 392 | Lease Liabilities | 576 | 449 | (22)  | 295 | 188 | 184 |
| 179,812 | Employee Benefits | 191,213 | 194,503 | 2  | 197,813 | 201,478 | 205,496 |
| 3,234 | Other Liabilities | 2,519 | 2,118 | (16)  | 2,118 | 2,118 | 2,118 |
|  |  |  |  |  |  |  |  |
| **194,378** | **Total Current Liabilities** | **210,734** | **213,896** | **2**  | **217,052** | **220,610** | **224,624** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
| 1,183 | Non-Interest-Bearing Liabilities | 1,540 | 768 | (50)  | 602 | 436 | 358 |
| 334 | Lease Liabilities | 997 | 762 | (24)  | 664 | 663 | 663 |
| 16,916 | Employee Benefits | 17,576 | 17,861 | 2  | 18,146 | 18,431 | 18,716 |
| 136 | Other Liabilities | 136 | 136 | -  | 136 | 136 | 136 |
|  |  |  |  |  |  |  |  |
| **18,569** | **Non-Current Liabilities** | **20,249** | **19,527** | **(4)**  | **19,548** | **19,666** | **19,873** |
|  |  |  |  |  |  |  |  |
| **212,947** | **TOTAL LIABILITIES** | **230,983** | **233,423** | **1**  | **236,600** | **240,276** | **244,497** |
|  |  |  |  |  |  |  |  |
| **2,035,688** | **NET ASSETS** | **2,019,006** | **2,113,503** | **5**  | **2,226,816** | **2,221,791** | **2,163,286** |
|  |  |  |  |  |  |  |  |
|  | **REPRESENTED BY FUNDS EMPLOYED** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| 923,609 | Accumulated Funds | 906,927 | 1,001,424 | 10  | 1,114,737 | 1,109,712 | 1,051,207 |
| 1,112,079 | Asset Revaluation Surplus | 1,112,079 | 1,112,079 | -  | 1,112,079 | 1,112,079 | 1,112,079 |
|  |  |  |  |  |  |  |  |
| **2,035,688** | **TOTAL FUNDS EMPLOYED** | **2,019,006** | **2,113,503** | **5** | **2,226,816** | **2,221,791** | **2,163,286** |
|  |  |  |  |  |  |  |  |

Table 27: Education Directorate: Statement of Changes in Equity

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget****at****30/6/21** **$'000** |  | **Interim Outcome at****30/6/21** **$'000** | **Budget****at****30/6/22** **$'000** | **Var****%** | **Estimate****at****30/6/23** **$'000** | **Estimate****at****30/6/24** **$'000** | **Estimate****at****30/6/25** **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Opening Equity** |  |  |  |  |  |  |
| 855,871 | Opening Accumulated Funds | 855,872 | 906,927 | 6  | 1,001,424 | 1,114,737 | 1,109,712 |
| 1,112,079 | Opening Asset Revaluation Reserve | 1,112,079 | 1,112,079 | -  | 1,112,079 | 1,112,079 | 1,112,079 |
|  |  |  |  |  |  |  |  |
| **1,967,950** | **Balance at the Start of the Reporting Period** | **1,967,951** | **2,019,006** | **3**  | **2,113,503** | **2,226,816** | **2,221,791** |
|  |  |  |  |  |  |  |  |
|  | **Comprehensive Income** |  |  |  |  |  |  |
| (77,232)1 | Operating Result - Including Economic Flows | (75,598) | (84,134) | (11)  | (89,448) | (93,477) | (95,709) |
|  |  |  |  |  |  |  |  |
| **(77,232)** | **Total Comprehensive Income** | **(75,598)** | **(84,134)** | **(11)**  | **(89,448)** | **(93,477)** | **(95,709)** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **-** | **Total Movement in Reserves** | **-** | **-** | **-**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
|  | **Transactions Involving Owners Affecting Accumulated Funds** |  |  |  |  |  |  |
| 144,970 | Capital Injections | 126,653 | 178,631 | 41  | 202,761 | 88,452 | 37,204 |
|  |  |  |  |  |  |  |  |
| **144,970** | **Total Transactions Involving Owners Affecting Accumulated Funds** | **126,653** | **178,631** | **41**  | **202,761** | **88,452** | **37,204** |
|  |  |  |  |  |  |  |  |
|  | **Closing Equity** |  |  |  |  |  |  |
| 923,609 | Closing Accumulated Funds | 906,927 | 1,001,424 | 10  | 1,114,737 | 1,109,712 | 1,051,207 |
| 1,112,079 | Closing Asset Revaluation Reserve | 1,112,079 | 1,112,079 | -  | 1,112,079 | 1,112,079 | 1,112,079 |
|  |  |  |  |  |  |  |  |
| **2,035,688** | **Balance at the end of the Reporting Period** | **2,019,006** | **2,113,503** | **5** | **2,226,816** | **2,221,791** | **2,163,286** |
| Note(s): 1. Includes rounding correction.
 |

Table 28: Education Directorate: Cash Flow Statement

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var** **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** |  |  |  |  |  |  |
|  | **Receipts** |  |  |  |  |  |  |
| 822,888 | Controlled Recurrent Payments | 832,854 | 876,911 | 5  | 910,575 | 939,472 | 974,227 |
| 23,931 | Sale of Goods and Services from Contracts with Customers | 22,472 | 18,909 | (16)  | 17,858 | 18,332 | 18,699 |
| 1,396 | Investment Receipts | 585 | 1,396 | 139  | 1,396 | 1,417 | 1,438 |
| 45,960 | Other | 37,557 | 44,294 | 18  | 44,676 | 45,132 | 45,185 |
| **894,175** | **Operating Receipts** | **893,468** | **941,510** | **5**  | **974,505** | **1,004,353** | **1,039,549** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 631,606 | Employee | 640,961 | 655,128 | 2  | 677,054 | 703,702 | 728,267 |
| 97,230 | Superannuation | 100,770 | 104,714 | 4  | 107,149 | 109,664 | 113,327 |
| 70,914 | Supplies and Services | 76,975 | 82,551 | 7  | 89,025 | 90,923 | 95,344 |
| 6,885 | Grants and Purchased Services | 2,956 | 9,321 | 215  | 5,948 | 6,083 | 6,198 |
| 407 | Interest Expenses | 53 | 15 | (72)  | 7 | 1 | 1 |
| 85,049 | Other | 71,484 | 87,392 | 22  | 93,053 | 91,859 | 94,291 |
| **892,091** | **Operating Payments** | **893,199** | **939,121** | **5**  | **972,236** | **1,002,232** | **1,037,428** |
|  |  |  |  |  |  |  |  |
| **2,084** | **NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES** | **269** | **2,389** | **788**  | **2,269** | **2,121** | **2,121** |
|  | **CASH FLOWS FROM INVESTING ACTIVITIES** |  |  |  |  |  |  |
|  | **Receipts** |  |  |  |  |  |  |
| - | Proceeds from Sale of Property, Plant and Equipment | 8 | - | (100)  | - | - | - |
| **-** | **Investing Receipts** | **8** | **-** | **(100)**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 146,185 | Purchase of Property, Plant and Equipment | 122,325 | 179,246 | 47  | 203,576 | 89,667 | 38,419 |
| - | Purchase of Land and Intangibles | - | 600 | #  | 400 | - | - |
| **146,185** | **Investing Payments** | **122,325** | **179,846** | **47**  | **203,976** | **89,667** | **38,419** |
|  |  |  |  |  |  |  |  |
| **(146,185)** | **NET CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES** | **(122,317)** | **(179,846)** | **(47)**  | **(203,976)** | **(89,667)** | **(38,419)** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Table 28: Education Directorate: Cash Flow Statement - continued |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var** **%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  | **CASH FLOWS FROM FINANCING ACTIVITIES** |  |  |  |  |  |  |
|  | **Receipts** |  |  |  |  |  |  |
| 144,970 | Capital Injections | 126,653 | 178,631 | 41  | 202,761 | 88,452 | 37,204 |
| **144,970** | **Financing Receipts** | **126,653** | **178,631** | **41**  | **202,761** | **88,452** | **37,204** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 772 | Repayment of Borrowings | 415 | 772 | 86  | 165 | 165 | 77 |
| 456 | Repayment of Lease Liabilities - Principal | 608 | 378 | (38)  | 258 | 110 | 6 |
| **1,228** | **Financing Payments** | **1,023** | **1,150** | **12**  | **423** | **275** | **83** |
|  |  |  |  |  |  |  |  |
| **143,742** | **NET CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES** | **125,630** | **177,481** | **41**  | **202,338** | **88,177** | **37,121** |
|  |  |  |  |  |  |  |  |
| **(359)** | **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **3,582** | **24** | **(99)**  | **631** | **631** | **823** |
|  |  |  |  |  |  |  |  |
| **54,448** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **54,448** | **58,030** | **7**  | **58,054** | **58,685** | **59,316** |
|  |  |  |  |  |  |  |  |
| **54,089** | **CASH AT THE END OF REPORTING PERIOD** | **58,030** | **58,054** | **..**  | **58,685** | **59,316** | **60,139** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

### Notes to the Controlled Budget Statements

Significant variations are as follows:

***Operating Statement***

* controlled recurrent payments:
* the increase of $9.966 million in the 2020-21 interim outcome from the original budget is primarily due to the provision of a Treasurer’s Advance ($18 million) primarily for increased student enrolments and costs associated with the COVID‑19 Pandemic, partially offset by rollovers into 2021‑22 ($8.661 million) into 2021-22 including feasibility and capacity work in schools ($3.080 million), the National Schools Chaplaincy Program ($0.960 million) and early childhood scholarships ($0.850 million); and
* the increase of $44.057 million in the 2021-22 Budget from the 2020-21 interim outcome is mainly due to indexation ($18.598 million), new and continuing initiatives ($17.550 million), Commonwealth Government Grants ($9.185 million) mainly associated with Students’ First recurrent grants, rollovers from 2020-21 ($6.807 million), increases in student enrolments ($6.561 million), and revised superannuation parameters ($3.603 million), partially offset by the Treasurer’s Advance provided in 2020-21 ($18 million).
* user charges:
* the decrease of $5.201 million in the 2021-22 Budget from the 2020-21 interim outcome is mainly due to finalisation of the Jobs for Canberrans program in 2020-21.
* grants and contributions:
* the decrease of $8.154 million in the 2020-21 interim outcome from the original budget is mainly due to lower than budgeted revenue in schools associated with the COVID-19 Pandemic; and
* the increase of $9.697 million in the 2021-22 Budget from the 2020-21 interim outcome is due to budgeted increases in revenue in schools associated with an expected recovery in operations as the impact of the COVID-19 Pandemic reduces.
* employee expenses:
* the increase of $20.475 million in the 2020-21 interim outcome from the original budget is mainly due to a Treasurer’s Advance ($12.100 million) primarily for costs associated with increased student enrolments and the COVID-19 Pandemic, and revised actuarial estimates of future leave liabilities ($10.328 million); and
* the increase of $4.492 million in the 2021-22 Budget from the 2020-21 interim outcome is mainly due wage parameters ($13.423 million), Commonwealth Government Grants ($5.987 million) mainly associated with Students’ First recurrent grants, and increases in student enrolments ($5.902 million), partially offset by the Treasurer’s Advance provided in 2020-21 ($12.100 million), and revised actuarial estimates of future leave liabilities ($5.567 million).
* superannuation expenses:
* the increase of $4.140 million in the 2020-21 interim outcome from the original budget is mainly due to a Treasurer’s Advance ($3.400 million) primarily for costs associated with increased student enrolments and the COVID-19 Pandemic; and
* the increase of $3.344 million in the 2021-22 Budget from the 2020-21 interim outcome is primarily due to revised superannuation parameters ($3.603 million), wage parameters ($1.938 million), Commonwealth Government Grants ($0.998 million) mainly associated with Students’ First recurrent grants, increases in student enrolments ($0.659 million), partially offset by the Treasurer’s Advance provided in 2020-21 ($3.400 million).
* supplies and services:
* the increase of $12.437 million in the 2021-22 Budget from the 2020-21 interim outcome is mainly due to new and continuing initiatives ($6.916 million) including removal of hazardous materials ($3.601 million) and Set up for Success ($1.687 million), and indexation ($1.538 million).
* depreciation and amortisation:
* the increase of $7.650 million in the 2021-22 Budget from the 2020-21 interim outcome is primarily due to new and continuing initiatives including School Upgrades and Expansions and Digital Equity.
* grants and purchased services:
* the decrease of $3.929 million in the 2020-21 interim outcome from the original budget is mainly due to rollovers into 2021-22 ($3.278 million) including the National School Chaplaincy Program ($0.960 million), and early childhood scholarships ($0.850 million); and
* the increase of $6.365 million in the 2021-22 Budget from the 2020-21 interim outcome is primarily due to rollovers from 2020-21 including the National School Chaplaincy Program, and early childhood scholarships.
* other expenses:
* the decrease of $12.315 million in the 2020-21 interim outcome from the original budget is mainly due to lower than expected revenue in schools associated with the COVID-19 Pandemic; and
* the increase of $17.122 million in the 2021-22 Budget from the 2020-21 interim outcome is mainly due to budgeted increases in revenue in schools associated with an expected recovery in operations as the impact of the COVID-19 Pandemic reduces.

#### Balance Sheet

* current assets:
* the increase of $6.110 million in the 2020-21 interim outcome from the original budget is mainly due to increased cash held in schools.
* non-current assets:
* the increase of $96.916 million in the 2021-22 Budget from the 2020-21 interim outcome is mainly due to assets associated with new and continuing projects including school upgrades and expansions and modular learning centres.
* current liabilities:
* the increase of $16.356 million in the 2020-21 interim 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 decrease of $18.317 million in the 2020-21 interim outcome from the original budget is mainly due to re-profiling of works into 2021-22 ($4.378 million) including expanding Franklin school ($4.695 million) and technology enabled learning ($4.967 million); and
* the increase of $51.978 million in the 2021-22 Budget from the 2020-21 interim outcome is mainly due to new capital works initiatives including school upgrades and expansions ($19.800 million), schools for Gungahlin ($17.520 million), and school infrastructure and maintenance ($8.969 million).

#### Cash Flow Statement

Variations in the Statement are explained in the notes above.

## Financial Statements – Territorial

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22 Budget**  **$'000** | **Var****%** | **2022-23 Estimate**  **$'000** | **2023-24 Estimate**  **$'000** | **2024-25 Estimate**  **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 320,686 | Payment for Expenses on Behalf of the Territory | 320,195 | 328,412 | 3  | 338,358 | 348,396 | 357,035 |
|  |  |  |  |  |  |  |  |
| **320,686** | **Total Revenue** | **320,195** | **328,412** | **3**  | **338,358** | **348,396** | **357,035** |
|  |  |  |  |  |  |  |  |
| **320,686** | **Total Income** | **320,195** | **328,412** | **3**  | **338,358** | **348,396** | **357,035** |
|  |  |  |  |  |  |  |  |
|  | **Expenses**  |  |  |  |  |  |  |
| 320,686 | Grants and Purchased Services | 320,195 | 328,412 | 3  | 338,358 | 348,396 | 357,035 |
|  |  |  |  |  |  |  |  |
| **320,686** | **Total Expenses** | **320,195** | **328,412** | **3**  | **338,358** | **348,396** | **357,035** |
|  |  |  |  |  |  |  |  |
| **-** | **Operating Result** | **-** | **-** |  **-**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **-** | **Total Comprehensive Income** | **-** | **-** | **-**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Budget****at****30/6/21** **$'000** |  |  **Interim Outcome at 30/6/21****$'000** | **Budget****at****30/6/22** **$'000** | **Var****%** | **Estimate****at****30/6/23** **$'000** | **Estimate****at****30/6/24** **$'000** | **Estimate****at****30/6/25** **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Current Assets** |  |  |  |  |  |  |
| 254 | Cash and Cash Equivalents | 604 | 604 | -  | 604 | 604 | 604 |
| 352 | Receivables | - | - | -  | - | - | - |
|  |  |  |  |  |  |  |  |
| **606** | **Total Current Assets** | **604** | **604** | **-**  | **604** | **604** | **604** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Assets** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **-** | **Total Non Current Assets** | **-** | **-** | **-**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **606** | **TOTAL ASSETS** | **604** | **604** | **-**  | **604** | **604** | **604** |
|  |  |  |  |  |  |  |  |
|  | **Current Liabilities** |  |  |  |  |  |  |
| 606 | Other Liabilities | 604 | 604 | -  | 604 | 604 | 604 |
|  |  |  |  |  |  |  |  |
| **606** | **Total Current Liabilities** | **604** | **604** | **-**  | **604** | **604** | **604** |
|  |  |  |  |  |  |  |  |
|  | **Non Current Liabilities** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **-** | **Non-Current Liabilities** | **-** | **-** | **-**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **606** | **TOTAL LIABILITIES** | **604** | **604** | **-**  | **604** | **604** | **604** |
|  |  |  |  |  |  |  |  |
| **-** | **NET ASSETS** | **-** | **-** | **-**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
|  | **REPRESENTED BY FUNDS EMPLOYED** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **-** | **TOTAL FUNDS EMPLOYED** | **-** | **-** |  **-**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21** |  | **2020-21** | **2021-22** | **Var** | **2022-23** | **2023-24** | **2024-25** |
| **Budget** |  | **Interim Outcome** | **Budget** | **%** | **Estimate** | **Estimate** | **Estimate** |
| **$'000** |  | **$'000** | **$'000** |  | **$'000** | **$'000** | **$'000** |
|  | **CASH FLOWS FROM OPERATING ACTIVITIES** |
|  | **Receipts** |  |  |  |  |  |  |
| 320,686 | Payment for Expenses on Behalf of the Territory | 320,195 | 328,412 | 3  | 338,358 | 348,396 | 357,035 |
| 7,145 | Goods and Services Tax Collected from Customers | 7,268 | 6,980 | (4)  | 7,049 | 7,222 | 7,349 |
| **327,831** | **Operating Receipts** | **327,463** | **335,392** | **2**  | **345,407** | **355,618** | **364,384** |
|  |  |  |  |  |  |  |  |
|  | **Payments** |  |  |  |  |  |  |
| 320,686 | Grants and Purchased Services | 320,195 | 328,412 | 3  | 338,358 | 348,396 | 357,035 |
| 7,145 | Goods and Services Tax Paid to Suppliers | 6,918 | 6,980 | 1  | 7,049 | 7,222 | 7,349 |
| **327,831** | **Operating Payments** | **327,113** | **335,392** | **3**  | **345,407** | **355,618** | **364,384** |
|  |  |  |  |  |  |  |  |
| **-** | **NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES** | **350** | **-** | **(100)**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **254** | **CASH AT THE BEGINNING OF REPORTING PERIOD** | **254** | **604** | **138**  | **604** | **604** | **604** |
|  |  |  |  |  |  |  |  |
| **254** | **CASH AT THE END OF REPORTING PERIOD** | **604** | **604** | **-**  | **604** | **604** | **604** |
|  |  |  |  |  |  |  |  |

### Notes to the Territorial Budget Statements

Significant variations are as follows:

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

* payment for Expenses on Behalf of the Territory:
* the increase of $8.217 million in the 2021-22 Budget from the 2020-21 interim outcome is mainly due to increased Commonwealth Grants ($8.198 million) to non‑government schools reflecting the Commonwealth National Education Reform Agreement.

***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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22** **Budget** **$'000** | **Var****%** | **2022-23** **Estimate** **$'000** | **2023-24** **Estimate** **$'000** | **2024-25** **Estimate** **$'000** |
|  | **Revenue** |  |  |  |  |  |  |
| 818,869 | Controlled Recurrent Payments | 829,826 | 872,426 | 5  | 906,576 | 935,425 | 970,120 |
| 23,898 | Sale of Goods and Services from Contracts with Customers | 23,727 | 18,876 | (20)  | 17,825 | 18,298 | 18,664 |
| 31,618 | Grants and Contributions | 23,478 | 33,161 | 41  | 33,724 | 34,298 | 34,311 |
| 1,395 | Investment Revenue | 581 | 1,395 | 140  | 1,395 | 1,416 | 1,437 |
| 2,051 | Other Revenue | 1,370 | 2,083 | 52  | 2,104 | 2,180 | 2,224 |
|  |  |  |  |  |  |  |  |
| **877,831** | **Total Revenue** | **878,982** | **927,941** | **6**  | **961,624** | **991,617** | **1,026,756** |
|  |  |  |  |  |  |  |  |
|  | **Gains** |  |  |  |  |  |  |
| - | Other Gains | 7,008 | - | (100) | - | - | - |
|  |  |  |  |  |  |  |  |
| **-** | **Total Gains** | **7,008** | **-** | **(100)**  | **-** | **-** | **-** |
|  |  |  |  |  |  |  |  |
| **877,831** | **Total Income** | **885,990** | **927,941** | **5**  | **961,624** | **991,617** | **1,026,756** |
|  |  |  |  |  |  |  |  |
|  | **Expenses**  |  |  |  |  |  |  |
| 632,087 | Employee Expenses | 652,914 | 656,993 | 1  | 678,907 | 705,892 | 730,785 |
| 96,931 | Superannuation Expenses | 101,169 | 104,392 | 3  | 106,820 | 109,335 | 112,992 |
| 77,843 | Supplies and Services | 78,019 | 89,994 | 15  | 96,636 | 98,704 | 103,106 |
| 76,809 | Depreciation and Amortisation | 74,729 | 82,265 | 10  | 87,558 | 91,232 | 93,111 |
| 5,567 | Grants and Purchased Services | 1,914 | 7,878 | 312  | 5,065 | 5,193 | 5,301 |
| 480 | Borrowing Costs | 53 | 393 | 642  | 265 | 111 | 111 |
| 65,144 | Other Expenses | 52,603 | 69,951 | 33  | 75,612 | 74,418 | 76,850 |
|  |  |  |  |  |  |  |  |
| **954,861** | **Total Expenses** | **961,401** | **1,011,866** | **5**  | **1,050,863** | **1,084,885** | **1,122,256** |
|  |  |  |  |  |  |  |  |
| **(77,030)** | **Operating Result** | **(75,411)** | **(83,925)** | **(2)**  | **(89,239)** | **(93,268)** | **(95,500)** |
|  |  |  |  |  |  |  |  |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **2020-21 Budget**  **$'000** |  | **2020-21 Interim Outcome $'000** | **2021-22** **Budget** **$'000** | **Var****%** | **2022-23** **Estimate** **$'000** | **2023-24** **Estimate** **$'000** | **2024-25** **Estimate** **$'000** |
|  |  |  |  |  |  |  |  |
|  | **Revenue** |  |  |  |  |  |  |
| 4,019 | Controlled Recurrent Payments | 3,028 | 4,485 | 48  | 3,999 | 4,047 | 4,107 |
| 33 | Sale of Goods and Services from Contracts with Customers | 383 | 33 | (91)  | 33 | 34 | 35 |
| 17 | Grants and Contributions | 3 | 17 | 467  | 17 | 17 | 17 |
| 1 | Investment Revenue | 4 | 1 | (75)  | 1 | 1 | 1 |
| 426 | Other Revenue | 282 | 427 | 51  | 427 | 441 | 450 |
|  |  |  |  |  |  |  |  |
| **4,496** | **Total Revenue** | **3,700** | **4,963** | **34**  | **4,477** | **4,540** | **4,610** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **4,496** | **Total Income** | **3,700** | **4,963** | **34**  | **4,477** | **4,540** | **4,610** |
|  |  |  |  |  |  |  |  |
|  | **Expenses**  |  |  |  |  |  |  |
| 1,646 | Employee Expenses | 1,294 | 1,707 | 32  | 1,740 | 1,758 | 1,783 |
| 299 | Superannuation Expenses | 201 | 322 | 60  | 329 | 329 | 335 |
| 1,227 | Supplies and Services | 1,029 | 1,491 | 45  | 1,525 | 1,563 | 1,595 |
| 209 | Depreciation and Amortisation | 95 | 209 | 120  | 209 | 209 | 209 |
| 1,318 | Grants and Purchased Services | 1,042 | 1,443 | 38  | 883 | 890 | 897 |
| - | Other Expenses | 226 | - | (100)  | - | - | - |
|  |  |  |  |  |  |  |  |
| **4,699** | **Total Expenses** | **3,887** | **5,172** | **33**  | **4,686** | **4,749** | **4,819** |
|  |  |  |  |  |  |  |  |
| **(203)** | **Operating Result** | **(187)** | **(209)** | **(12)**  | **(209)** | **(209)** | **(209)** |
|  |  |  |  |  |  |  |  |