



PART D Analysis of Financial Performance

D.1 Agency financial results and analysis of financial performance

D.1.1 Management discussion and analysis

General Overview

Objectives

The Department of Education and Training (the Department) works in partnership with the community to provide sustainable, high quality school education and training services to meet the needs of the people of Canberra.

Departmental services include the provision of government school education; registration of non government schools; registration for home education; planning and coordination of vocational education and training; and provision of preschool and early intervention education programs.

Through these services the Department aims to improve learning and employment outcomes for all students and trainees.

Risk Management

The Department's management has identified the following potential risks that may influence the future financial position of the Department:

- The age profile of the Department's workforce indicates a significant number of employees will retire within the next decade. The Department also risks possible skill deterioration in the workforce. The Department is reviewing its workforce plan to attract and retain skilled personnel and effective succession plan.
- There are a number of risks around effectively achieving and implementing the departmental budget savings from the 2006-07 ACT Budget. These risks are being managed through processes in each of the individual areas impacted.

Major Accounting Issues

During the 2005-06 financial year, three major changes were introduced which have a significant impact on the financial reports:

- Impairment of Assets of **\$50.6 million** – Under *Australian Equivalents to International Financial Reporting Standards* the Department conducted an assessment of its assets in compliance with Accounting Standard AASB 136 to ascertain any indication of asset impairment as at 30 June 2006. All impairment losses were recognised against the relevant class of asset in the asset revaluation reserve resulting in a corresponding reduction to the carrying amount of assets in the balance sheet.
- Reclassification of Employee Liabilities – Under *Australian Equivalents to International Financial Reporting Standards* the Department was required to reclassify employee liabilities between current and non current consistent with AASB 101 "*Presentation of Financial Statements*". Annual and long service leave liabilities are now disclosed as current liabilities on the face of the Balance Sheet where the Department does not have an unconditional right to defer the settlement of the liability for at least 12 months.
- Write-off of Ginninderra District High School of **\$11.2 million** – during the year the Government made a decision to close the school and build a preschool to Year 10 school on the site. The written down value of the school was written off in 2005-06.

Departmental Financial Performance

The following financial information is based on audited Financial Reports for 2004-05 and 2005-06, and the forward estimates contained in the 2005-2006 Budget Paper Number 4.

Table 18: Total Net Cost of Services

	Actual 2004-05	Original Budget 2005-06	Actual 2005-06	Forward Estimate 2006-07	Forward Estimate 2007-08	Forward Estimate 2008-09
	\$m	\$m	\$m	\$m	\$m	\$m
Total Expenditure	493.0	508.4	518.1	512.9	522.7	534.9
Total Own Source Revenue	34.3	30.1	34.6	30.2	30.3	30.4
Net Cost of Services	458.7	478.3	483.5	482.7	492.4	504.5

The Department's net cost of services for 2005-06 of **\$483.5 million** was **\$5.2 million** or **1 per cent** higher than the original 2005-06 budget mainly due to the write-off of the Ginninderra District High School as a result of the Government's decision to close the school and build a Preschool to Year 10 School on the site, offset by increases in revenue for international students and interest.

Total net cost of services was **\$24.8 million** or **5 per cent** higher than the 2004-05 actual result primarily due to the write-off of the Ginninderra District High School, an increase in employee expenses relating to pay increases agreed through enterprise bargaining agreements and budget initiatives.

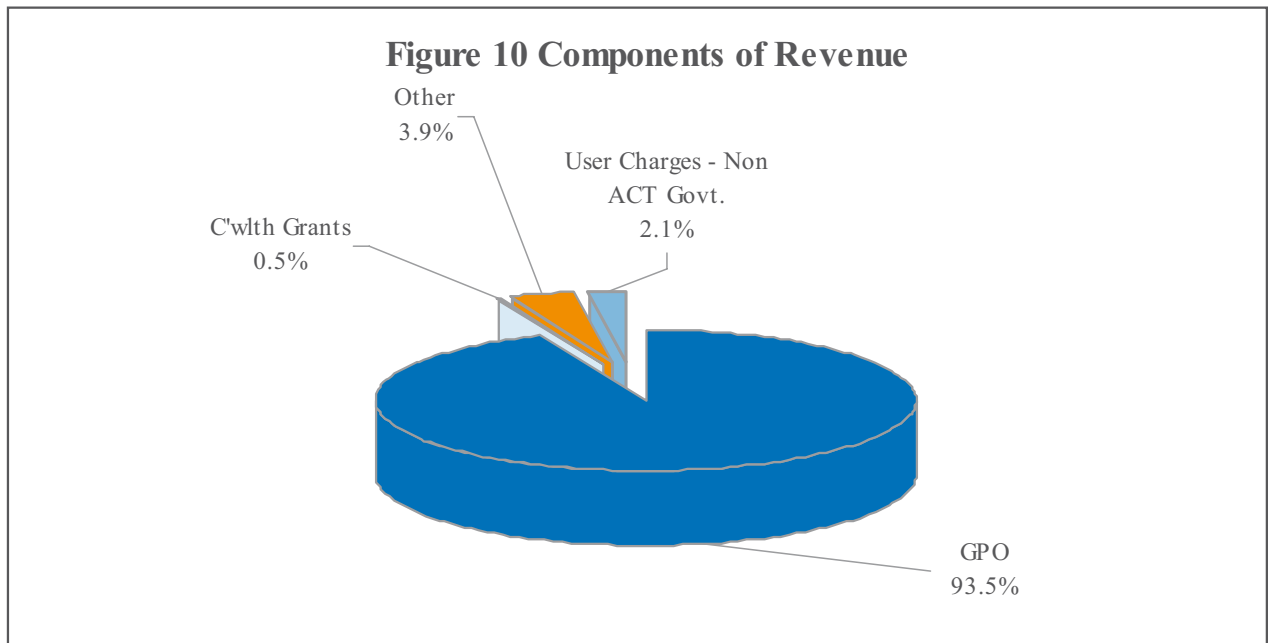
Operating Deficit

The operating deficit for 2005-06 was **\$33.5 million**. This represents an increase in operating deficit of **\$7.3 million** or **28 percent** on the 2005-06 Budget and an increase in operating deficit of **\$15.1 million** or **82 percent** over the previous year. The increase over the budget mainly relates to the write-off of the Ginninderra District High School, offset by increases in revenue for international students and interest.

The increase in deficit from the previous year mainly relates to the write-off of the Ginninderra District High School and expenditure of Commonwealth program revenue in 2005-06 which was received in 2004-05.

Revenue

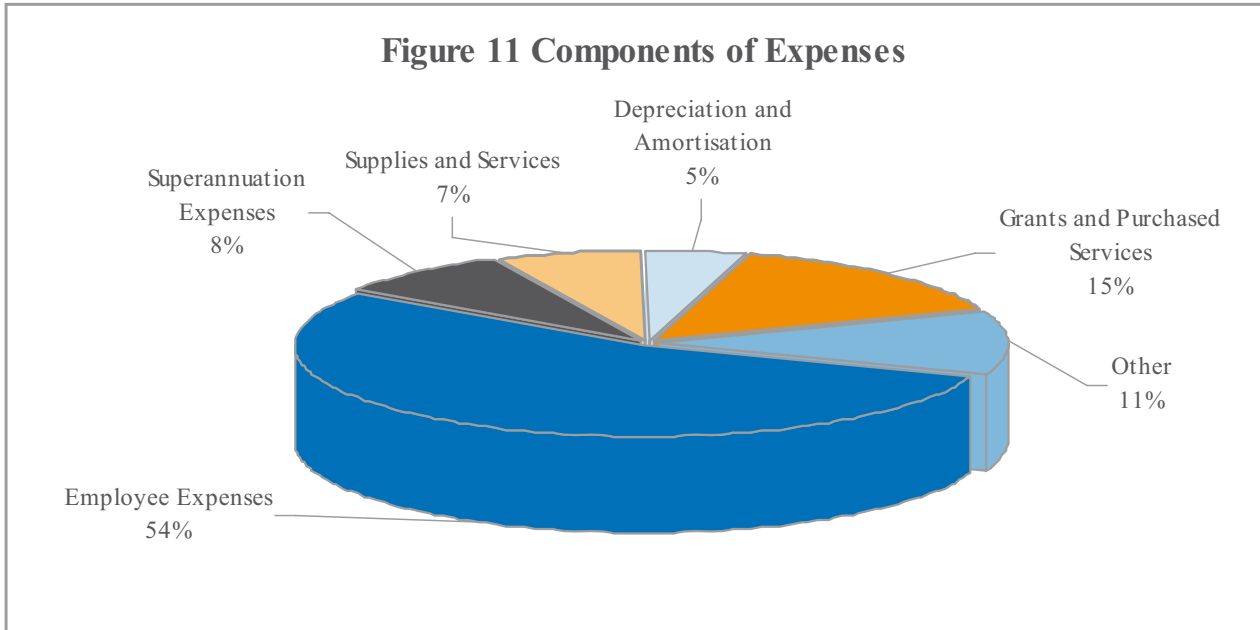
Total revenue for 2005-06 was **\$484.6 million**, representing an increase of **\$2.4 million** compared to the budget and an increase of **\$10.0 million** or **(2 percent)** from the previous year. Figure 10 indicates that the Department receives **94 percent** of its total revenue from government as Government Payment for Outputs (GPO). The increase in revenue of **\$2.4 million** over the original budget is primarily due to increased interest and international private students revenue.



The increase in revenue from the previous year of **\$10.0 million** primarily relates to maintenance of funding, funding for budget initiatives and funding for pay increases under enterprise bargaining agreements.

Expenses

Total expenses, for 2005-06 was **\$518.1m**, representing an increase of **\$9.7 million** or **2 percent** from the original budget and an increase of **\$25.0 million** or **5 percent** from the previous year. Figure 11 indicates that the Department spends **62 percent** of its total expenses on employee related expenses (including superannuation).



The increase in expenditure from the original budget mainly relates to the write-off of the Ginninderra District High School, increased costs associated with externally funded programs and employee costs.

The increase in expenditure from the previous year primarily relates to the write-off of the Ginninderra District High School, enterprise bargaining agreement and budget initiatives.

Line item explanation of significant variances from budget

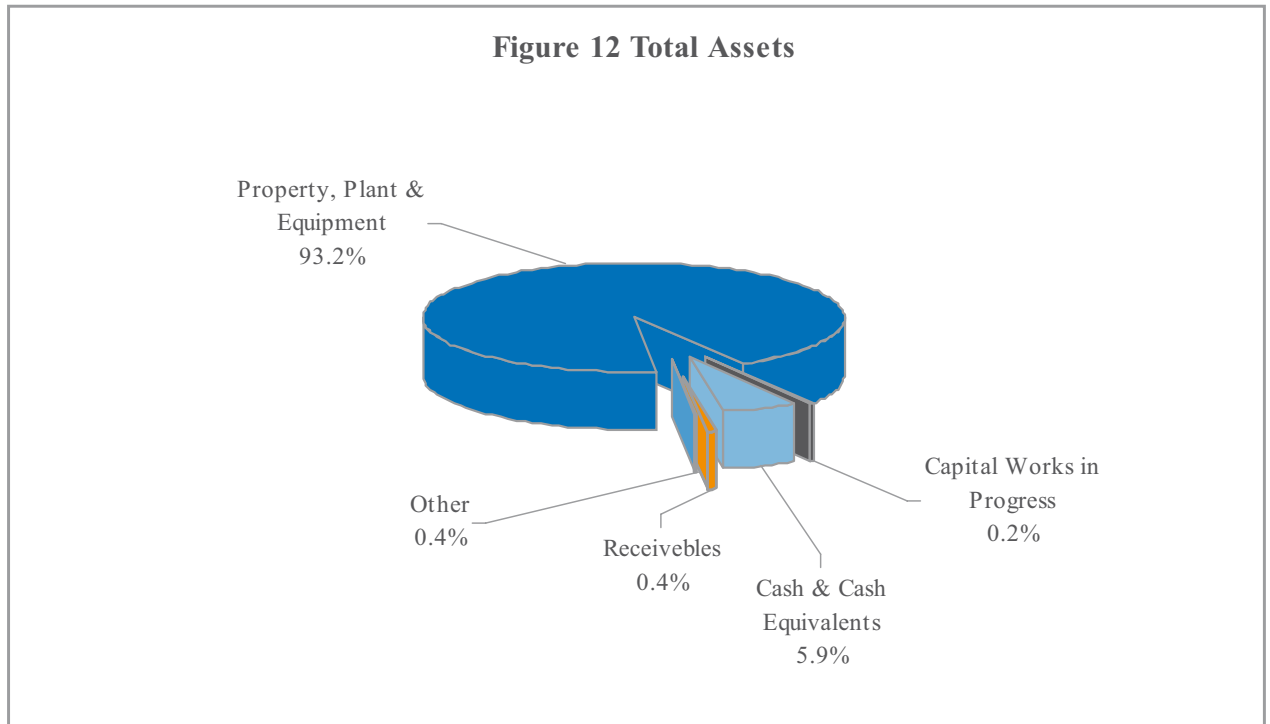
Table 19: Operating Statement

	Actual 2006	Original Budget 2006	Variance
	\$'m	\$'m	\$'m
Total Revenue	484.6	482.2	2.4
Main areas of variance from the budget were:			
Government Payment for Outputs (GPO)	450.0	452.1	(2.1)
Decrease mainly relates to savings in superannuation offset by increase in Commonwealth grants.			
User Charges – Non Government	10.0	8.0	2.0
The increase is mainly due to higher than expected international private students revenue and higher levels of revenue generated from the Active Leisure Centre.			
User Charges – ACT Government	0.7	0.3	0.4
The increase is mainly due to the provision of payroll services to other ACT Government agencies.			
Commonwealth Grants	2.4	2.8	(0.4)
The decrease mainly relates to a reduction in the funding received for Jervis Bay pre and primary school.			
Interest Earned	2.3	1.3	1.0
The increase relates to additional interest earned on school and central office bank accounts through effective investment practices.			
Other	18.8	17.2	1.6
The increase is primarily due to one-off funding from the restructure fund and insurance proceeds from the ACT Insurance Authority.			

	Actual 2006	Original Budget 2006	Variance
	\$'m	\$'m	\$'m
Total Expenditure	518.1	508.4	9.7
Main areas of variance from budget were:			
Employee Expenses	281.2	277.5	3.7
The increase mainly relates to additional expenditure associated with increased international private students, training and funding for redundancies.			
Superannuation Expenses	42.1	46.7	(4.6)
The budget for superannuation was based on an actuarial assessment by the Department of Treasury. This assessment was higher than the actual superannuation expenditure for the Department.			
Supplies and Services	34.8	33.3	1.5
The increase mainly relates to higher than budgeted levels of property and maintenance cost.			
Depreciation and Amortisation	24.2	26.3	(2.1)
The decrease mainly relates to the amortisation associated with the lease for computers for teaching program. This lease was not renewed in 2005-06 as had been expected.			
Grants and Purchased Services	76.8	75.7	1.1
The increase mainly relates to grants associated with externally funded programs and increased superannuation cost for Canberra Institute of Technology.			
Other	58.8	48.6	10.2
The increase mainly relates to the write-off of the Ginninderra District High School.			

Total Assets

Figure 12 below indicates that for the financial year ended 30 June 2006, the Department held **93 per cent** of its assets in Property, Plant and Equipment as well as **6 per cent** in cash and cash equivalents.



The total asset position as at 30 June 2006 is **\$589.0 million**, **\$67.2 million** lower than the budget of **\$656.2 million** mainly relating to the write-off of schools buildings as a result of impairment loss, write-off of Ginninderra District School offset by increase in cash held by the Department.

The reasons for the decrease of **\$64.6 million** compared to the previous mainly relates to the write-off of schools buildings as a result of the impairment loss and the write-off of Ginninderra District High School.

Cash Position

The working capital ratio represents the ratio of current assets to current liabilities and is indicative of an entity's ability to meet its obligations in the short term.

As government departments have predictable and reliable income sources from appropriations, departments can pay short-term liabilities from the next year's appropriations, rather than needing to accumulate funds at year-end.

The cash and cash equivalent position as at 30 June 2006 of **\$34.9 million**, is **\$6.6 million** higher than the original 2005-06 budget mainly due to the delay in expenditure associated with the 'Investing in our Schools Program', teacher professional development funds and Commonwealth grants.

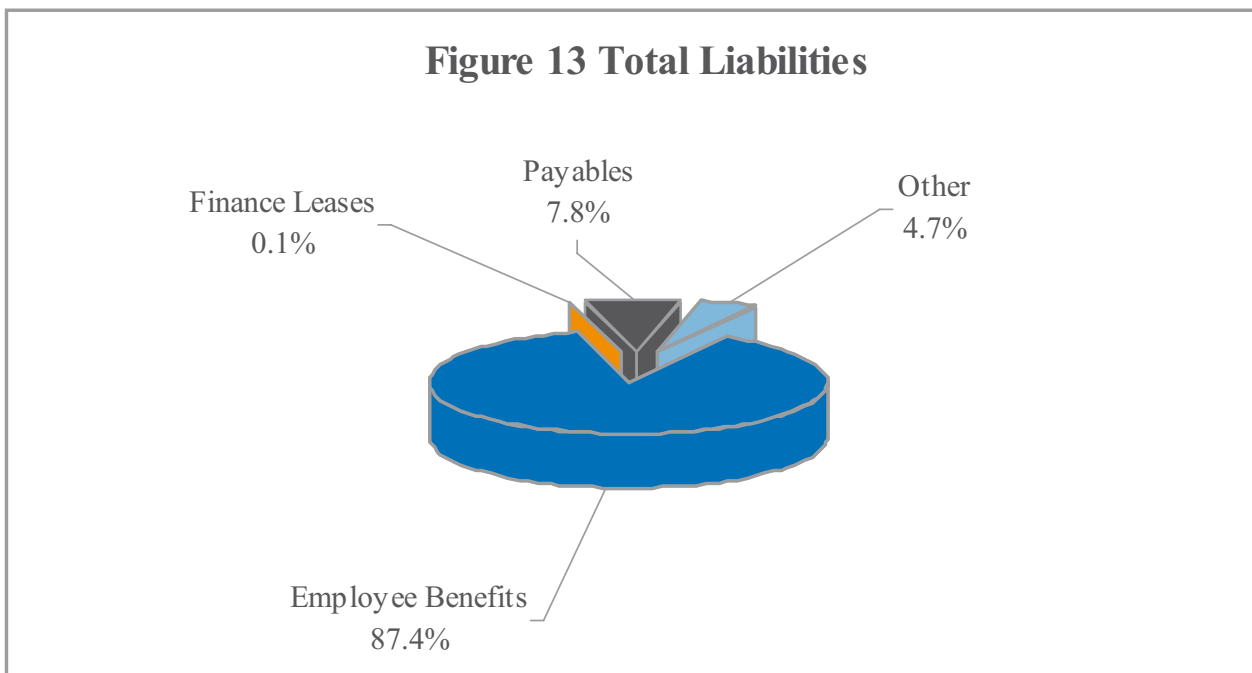
The cash and cash equivalent position is **\$4.1 million** lower than the 2004-05 actual mainly due to the completion of capital works activity and the transfer of unspent funds to the 2006-07 capital injection appropriation.

The Department's liabilities for the year ended 30 June 2006 of **\$73.1 million**, is **\$9.8 million** lower than the original 2005-06 budget of **\$82.9 million** largely due to finance leases, payables, and employee benefits being lower than anticipated.

Total liabilities is marginally higher than the 2004-05 actual results of **\$72.9 million**.

Total Liabilities

Figure 13 below indicates that the majority of the Department's liabilities relate to employee benefits (**87 per cent**), payables (**8 per cent**) and revenue received in advance (**5 per cent**).



Line item explanation of significant variances from budget

Table 20: Balance Sheet

	Actual 2006	Original Budget 2006	Variance
	\$'m	\$'m	\$'m
Net Assets	515.9	573.3	(57.4)
Current Assets			
Main areas of variance from budget were:			
Cash and Cash Equivalents	34.9	19.5	15.4
Increase primarily relates to the classification of investments under 'cash and cash equivalents' in the actuals in accordance with AIFRS.			
Investment	-	8.8	(8.8)
Decrease mainly relates to the classification of investment under 'cash and cash equivalents'.			
Other	2.1	1.9	0.2
Increase is due to higher levels of prepayments for apprentices and trainees.			
Receivables	2.2	4.5	(2.3)
Decrease mainly relates to lower than expected budgeted levels of receivables.			
Non Current Assets	549.8	621.4	(71.6)
Main areas of variance from revised budget were:			
Property, Plant and Equipment	547.3	615.6	(68.3)
Decrease mainly relates to write-off of schools buildings as a result of impairment loss and write-off of Ginninderra District High School.			
Capital Works in Progress	2.5	4.1	(1.6)
Decrease is mainly due to deferral of projects to 2006-07.			
Investment	-	1.7	(1.7)
Decrease mainly relates to the classification of investment under 'cash and cash equivalents'.			

	Actual 2006	Original Budget 2006	Variance
	\$'m	\$'m	\$'m
Current Liabilities	69.8	38.4	31.4
Main areas of variance from budget were:			
Payables			
Decrease mainly due to lower than expected levels of accrued costs.	5.7	7.4	(1.7)
Finance Leases			
The decrease mainly relates to the repayment of leases associated with the computers for teaching program. This lease was not renewed in 2005-06 as had been expected.	0.1	2.1	(2.0)
Employee Benefits			
Increase mainly relates to the classification of long service leave between the current and non-current liability in accordance with AASB 101 "Presentation of Financial Statements".	60.6	25.9	34.7
Other			
Increase mainly relates to revenue in advance for international private students.	3.4	3.0	0.4
Non Current Liabilities	3.3	44.5	41.2
Main areas of variance from revised budget were:			
Finance Leases			
The decrease mainly relates to the repayment of leases associated with the computers for teaching program. This lease was not renewed in 2005-06 as had been expected.	0.0	3.5	(3.5)
Employee Benefits			
Decrease mainly relates to the classification of long service leave between the current and non-current liability in accordance with AASB 101 "Presentation of Financial Statements".	3.3	41.0	(37.7)

Territorial

Revenue

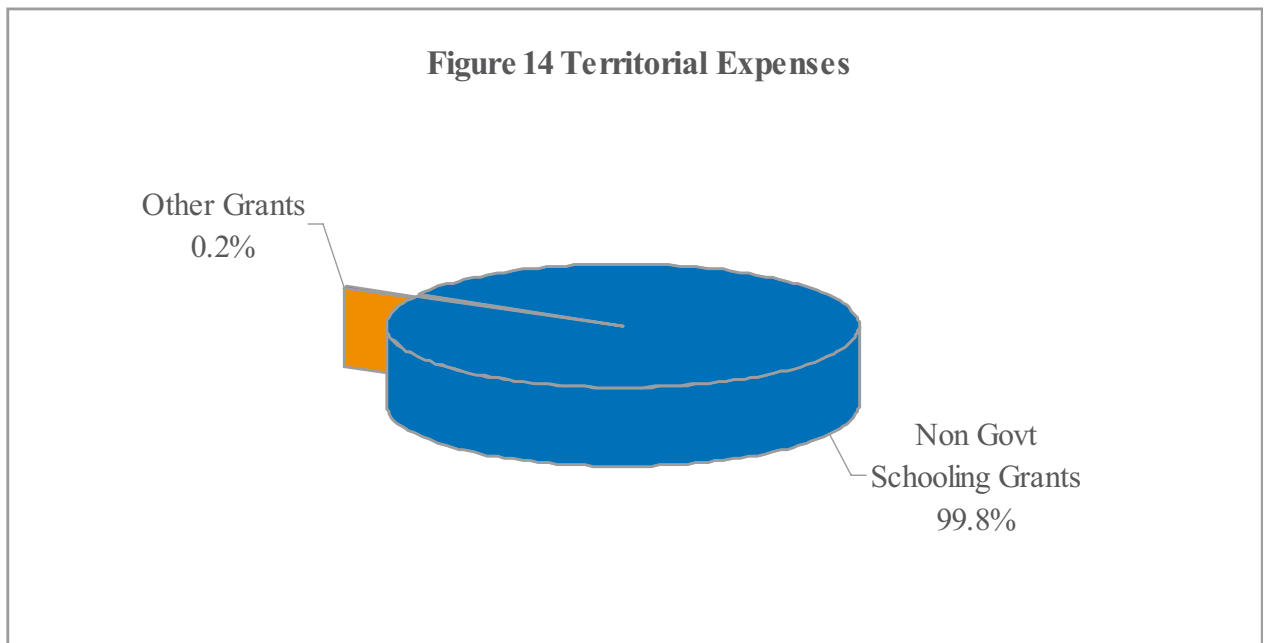
Total income received includes Revenue for Expenses on Behalf of the Territory (EBT), for the provision of grants, Commonwealth grants and fees from training and regulatory services.

Total territorial income for the year ending 30 June 2006 was **\$300.4 million**, a decrease of **\$12.9 million** below the 2005-06 Budget. The decrease mainly relates to lower than anticipated levels of Commonwealth grants for non-government schooling.

Total revenue was **\$18.9 million or 6.7 percent** higher than the previous year mainly due to higher recurrent funding for non-government and government schools and funding associated with 'Investing in our Schools Program'.

Expenditure

Territorial expenditure other than transfers of fees and Commonwealth grants to the Central Financing Unit comprise grant payments to non government schools (**\$137.2 million**), the junior bursary scheme (**\$0.2 million**) and block release grants (**\$0.1 million**).



The increase of **\$7.7 million or 6 percent** over the previous year is due to increased grants for non-government schools.

D.1.2 Financial report



ACT AUDITOR-GENERAL'S OFFICE



A06/08

Dr Michele Braniges
Chief Executive
Department of Education and Training
Manning Clark Offices
Tuggeranong ACT 2901

Dear Dr Braniges

**AUDIT REPORT
DEPARTMENT OF EDUCATION AND TRAINING
FINANCIAL REPORT FOR YEAR ENDED 30 JUNE 2006**

The ACT Auditor-General's Office has completed the audit of the financial report of the Department of Education and Training for the year ended 30 June 2006.

I am pleased to attach the audited financial report together with the **unqualified** audit reports.

I have provided a copy of these reports to the Minister for Education and Training, Mr Andrew Barr MLA.

Thank you for the assistance provided by the staff of the Department during the audit.

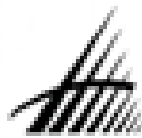
Yours sincerely

A handwritten signature in black ink, appearing to read 'Tu Pham'.

Tu Pham
Auditor-General
4 September 2006

c.c. Mr Robert Donnelly, Director Budget & Facilities, Department of Education and Training

Mr Michael Harris, Chair of the Audit Committee, Department of Education and Training



ACT AUDITOR-GENERAL'S OFFICE



INDEPENDENT AUDIT REPORT

Department of Education and Training

To the Members of the ACT Legislative Assembly

Audit Opinion

In my opinion, the financial report of the Department of Education and Training (the Department) for the year ended 30 June 2006:

- (i) is presented in accordance with the *Financial Management Act 1996*, Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (ii) presents fairly the financial position of the Department as at 30 June 2006 and the results of its operations and its cash flows for the year then ended.

This audit opinion should be read in conjunction with the following information.

Responsibility for the Financial Report

The Chief Executive of the Department is responsible for the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and estimates used in the preparation of the financial report.

Contents of the Financial Report

The financial report is comprised of the following financial statements and accompanying notes:

Departmental Statements

- Operating Statement
- Balance Sheet
- Statement of Changes in Equity
- Cash Flow Statement
- Statement of Appropriation

Territorial Statements

- Statement of Income and Expenses on Behalf of the Territory
- Statement of Assets and Liabilities on Behalf of the Territory
- Statement of Changes in Equity on Behalf of the Territory
- Cash Flow Statement on Behalf of the Territory

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The Auditor's Responsibility

My responsibility is to express an opinion on the financial report as required by the Financial Management Act 1996.

The Audit Scope

My audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement.

I formed the audit opinion by performing procedures to assess whether, in all material respects, the financial report presents fairly, in accordance with the Financial Management Act 1996, Accounting Standards and other mandatory financial reporting requirements in Australia, a view that is consistent with my understanding of the financial position and performance of the Department.

The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control and, in many cases, the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

My procedures included:

- (i) examining, on a test basis, evidence supporting the amounts and other disclosures in the financial report; and*
- (ii) evaluating accounting policies and significant accounting estimates used in the preparation of the financial report.*

I considered the effectiveness of internal controls when determining the nature and extent of my procedures, however, the audit was not designed to provide assurance on internal controls.

My audit also did not include an evaluation of the prudence of decisions made by the Department.

Independence

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.



Ta Pflum
Auditor-General

4 September 2006



ACT AUDITOR-GENERAL'S OFFICE



INDEPENDENT AUDIT REPORT

Department of Education and Training

To the Members of the ACT Legislative Assembly

Matters Relating to the Electronic Presentation of the Audited Financial Report

This audit report is for the financial report of the Department of Education and Training (the Department) for the year ended 30 June 2006 to be included on this website and other electronic media including CD ROM.

The Chief Executive of the Department is responsible for the integrity of the information placed on this website. I have not examined the integrity of this website. The audit report refers only to the financial report identified below. It does not provide an opinion on any other information, which may have been hyperlinked to or from this report. If users of the report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the printed copy of the audited financial report, available from the Department, to confirm the information included in the audited financial report presented on this website.

Audit Opinion

In my opinion, the financial report of the Department for the year ended 30 June 2006:

- (i) is presented in accordance with the *Financial Management Act 1996*, Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (ii) presents fairly the financial position of the Department as at 30 June 2006 and the results of its operations and its cash flows for the year then ended.

This audit opinion should be read in conjunction with the following information.

Responsibility for the Financial Report

The Chief Executive of the Department is responsible for the financial report. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and estimates used in the preparation of the financial report.

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Contents of the Financial Report

The financial report is comprised of the following financial statements and accompanying notes:

Departmental Statements

- Operating Statement
- Balance Sheet
- Statement of Changes in Equity
- Cash Flow Statement
- Statement of Appropriation

Territorial Statements

- Statement of Income and Expenses on Behalf of the Territory
- Statement of Assets and Liabilities on Behalf of the Territory
- Statement of Changes in Equity on Behalf of the Territory
- Cash Flow Statement on Behalf of the Territory

The Auditor's Responsibility

My responsibility is to express an opinion on the financial report as required by the *Financial Management Act 1996*.

The Audit Scope

My audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement.

I formed the audit opinion by performing procedures to assess whether, in all material respects, the financial report presents fairly, in accordance with the *Financial Management Act 1996*, Accounting Standards and other mandatory financial reporting requirements in Australia, a view that is consistent with my understanding of the financial position and performance of the Department.

The nature of an audit is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal control and, in many cases, the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

My procedures included:

- (i) examining, on a test basis, evidence supporting the amounts and other disclosures in the financial report; and
- (ii) evaluating accounting policies and significant accounting estimates used in the preparation of the financial report.

I considered the effectiveness of internal controls when determining the nature and extent of my procedures, however, the audit was not designed to provide assurance on internal controls.

My audit also did not include an evaluation of the prudence of decisions made by the Department.

Independence

In conducting my audit, I followed applicable independence requirements of Australian professional ethical pronouncements.



Tu Pham
Auditor-General
4 September 2006

**Department of Education and Training
Financial Report
For the Year Ended 30 June 2006**

Statement of Responsibility

In my opinion, the financial report is in agreement with the Department's accounts and records and fairly reflects the financial operations of the Department for the year ended 30 June 2006 and the financial position of the Department on that date.

Michele Struiger

Michele Struiger
Chief Executive
Department of Education and Training
27 July 2006

**Department of Education and Training
Financial Report
For the Year Ended 30 June 2006**

Statement by the Chief Finance Officer

In my opinion, the financial report has been prepared in accordance with generally accepted accounting principles, and is in agreement with the Department's accounts and records, and fairly reflects the financial operations of the Department for the year ended 30 June 2006 and the financial position of the Department on that date.



Rob Donnelly
Chief Finance Officer
Department of Education and Training
21 July 2006

**DEPARTMENT OF EDUCATION AND TRAINING
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
Revenue				
Government Payment for Outputs	4	450,010	452,142	440,294
Resources Received Free of Charge	5	339	499	354
User Charges - ACT Government	6	674	328	1,286
User Charges - Non-ACT Government	7	10,039	7,952	9,754
Interest		2,342	1,250	2,643
Grants from the Commonwealth	8	2,381	2,826	2,436
Other Revenue	9	18,801	17,202	17,863
Total Revenue		484,586	482,199	474,630
EXPENSES				
Employee	10	281,164	277,520	272,976
Superannuation	10	42,104	46,655	39,215
Supplies and Services	11	34,820	33,254	34,392
Depreciation and Amortisation	12	24,204	26,295	24,782
Borrowing Costs	13	150	322	263
Grants and Purchased Services	14	76,764	75,741	74,701
Other	15	58,854	48,595	46,717
Total Expenses		518,060	508,382	493,046
Operating Deficit		(33,474)	(26,183)	(18,416)

The above Operating Statement should be read in conjunction with the accompanying notes.

**DEPARTMENT OF EDUCATION AND TRAINING
BALANCE SHEET
AS AT 30 JUNE 2006**

	Notes	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
CURRENT ASSETS				
Cash and Cash Equivalents	16	34,872	19,549	38,990
Receivables	17	2,231	4,549	2,074
Current Investments	16	-	8,838	-
Other	18	2,113	1,892	2,696
Total Current Assets		39,216	34,828	43,760
NON CURRENT ASSETS				
Property, Plant and Equipment	19	547,263	615,554	606,289
Capital Works in Progress	20	2,512	4,111	3,514
Investments		-	1,700	-
Total Non Current Assets		549,775	621,365	609,803
TOTAL ASSETS		588,991	656,193	653,563
CURRENT LIABILITIES				
Payables	21	5,705	7,368	4,474
Finance Leases	22	71	2,108	1,229
Employee Benefits	23	60,580	25,891	60,515
Other	24	3,425	3,016	3,159
Total Current Liabilities		69,781	38,383	69,377
NON CURRENT LIABILITIES				
Finance Leases	22	18	3,525	89
Employee Benefits	23	3,261	41,030	3,461
Total Non Current Liabilities		3,279	44,555	3,550
TOTAL LIABILITIES		73,060	82,938	72,927
NET ASSETS		515,931	573,255	580,636
EQUITY				
Accumulated Funds	25	403,733	410,521	417,902
Asset Revaluation Reserve	25	112,198	162,734	162,734
TOTAL EQUITY		515,931	573,255	580,636

The above Balance Sheet should be read in conjunction with the accompanying notes.

**DEPARTMENT OF EDUCATION AND TRAINING
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
OPENING BALANCE		580,636	577,509	573,277
<i>Accumulated Funds</i>				
Operating Deficit	25	(33,474)	(26,183)	(18,416)
<i>Reserves</i>				
Decrease in Asset Revaluation Reserve	25	(50,536)	-	-
Total Adjustment Recognised Directly in Equity for the Reporting Period		(84,010)	(26,183)	(18,416)
Transactions Involving Equity Holders Affecting Accumulated Funds				
Capital Injections	25	19,305	21,929	25,775
CLOSING BALANCE		515,931	573,255	580,636

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**DEPARTMENT OF EDUCATION AND TRAINING
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
CASHFLOWS FROM OPERATING ACTIVITIES				
Receipts				
Cash from Government Payment for Outputs		450,010	452,142	440,294
User Charges		11,288	8,380	11,564
Interest		2,392	1,250	2,521
Grants from the Commonwealth		2,381	2,826	2,436
Schools and Other		18,639	17,202	19,374
GST		9,895	10,293	15,224
Total Receipts from Operating Activities		494,605	492,093	491,413
Payments				
Related to Employee		281,636	273,640	280,540
Related to Superannuation		41,987	46,655	39,215
Related to Supplies and Services		32,670	32,755	34,968
Borrowing Costs		150	322	263
Grants and Purchased Services		77,538	75,741	75,398
Schools and Other		47,474	48,695	46,790
GST Paid		9,926	10,293	14,612
Total Payments from Operating Activities		491,381	488,101	491,786
Net Cash Inflow/(Outflow) from Operating Activities	(i)	3,224	3,992	(373)
CASHFLOWS FROM INVESTING ACTIVITIES				
Receipts				
Proceeds from the Sale of Property, Plant and Equipment		14	-	1
Payments				
Payments for Property, Plant and Equipment		24,764	23,594	23,418
Net Cash (Outflow) from Investing Activities		(24,750)	(23,594)	(23,417)
CASHFLOWS FROM FINANCING ACTIVITIES				
Receipts				
Capital Injection		19,305	21,929	25,775
Payments				
Finance Lease		1,229	2,081	2,354
Transfer of cash balances		668	-	-
Net Cash Inflow from Financing Activities		17,408	19,848	23,421
Net Increase/(Decrease) in Cash Held		(4,118)	246	(369)
Cash at the Beginning of the Reporting Period		38,990	29,841	39,359
Cash at the End of the Reporting Period	(ii) & (iii)	34,872	30,087	38,990

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE DEPARTMENTAL CASH FLOW
STATEMENT FOR THE YEAR ENDED 30 JUNE 2006**

i. Reconciliation of Net Cash Inflow/(Outflow) from Operating Activities to the Operating Result

	Actual 2006 \$'000	Actual 2005 \$'000
Operating deficit	(33,474)	(18,416)
Non Cashflows in the Operating Deficit		
Depreciation and amortisation	24,204	24,782
Increase/(decrease) in employee benefits	(135)	(6,458)
Assets written-off / other assets adjustments	11,197	645
Increase in unearned revenue	267	142
Increase/(decrease) in creditors	685	(2,737)
(Increase)/decrease in receivables	(102)	2,474
Increase/(decrease) in prepayments	582	(805)
Net Cash Inflow/(Outflow) from Operating Activities	3,224	(373)

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE DEPARTMENTAL CASH FLOW
STATEMENT FOR THE YEAR ENDED 30 JUNE 2006**

ii. Reconciliation of Cash

For the purposes of the Cash Flow Statement cash includes:

- cash on hand and in banks; and
- cash equivalents. Moneys held as 'Investments' comprises \$6.039m (\$16.610m in 2004-05) is available at call in 2006-07.

iii. Reconciliation of Cash

Cash at the end of the financial year as shown in the Cash Flow Statement is reconciled to the items in the Balance Sheet as follows:

	Actual 2006 \$'000	Actual 2005 \$'000
<i>Cash Flow Statement:</i>		
Cash at end of the financial year	34,872	38,990
<i>Balance Sheet:</i>		
Cash and Cash Equivalents	34,872	38,990

**DEPARTMENT OF EDUCATION AND TRAINING
STATEMENT OF APPROPRIATION
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	2006 Original Budget \$'000	2006 Total Approp'd \$'000	2006 Approp'n Drawn \$'000	2005 Approp'n Drawn \$'000
Government Payment for Outputs					
Education and Training	1	452,142	454,952	450,010	440,294
Total		452,142	454,952	450,010	440,294
Capital Contribution					
Capital Injection - Department					
Education and Training	2	21,929	28,843	19,305	25,775
Total		21,929	28,843	19,305	25,775
Capital Injection - Territory					
Education and Training	3	5,170	5,170	3,810	5,170
Total		5,170	5,170	3,810	5,170
Total Capital Injection		27,099	34,013	23,115	30,945
Expenses on Behalf of the Territory					
Education and Training	4	157,687	161,128	147,520	139,051
Total		157,687	161,128	147,520	139,051
TOTAL APPROPRIATION		636,928	650,093	620,645	610,290

Notes:

1. The difference between the original budget and the total appropriated relates to increase in Commonwealth grants (\$2.503m) and Treasurer's advance associated with the Commonwealth grants (\$0.307m).

The difference between the total appropriated and the appropriation drawn relates to savings from superannuation (\$3.895m), rollover of the teachers' professional development funds (\$0.934m) and Commonwealth grants (\$0.113m).

2. The difference between the original budget and total appropriated mainly relates to new funding appropriation associated with the 'Investing in our Schools Program' (\$6.914m).

The difference between the original budget and the appropriation drawn relates to new funding appropriation associated with the 'Investing in our Schools Program' (\$6.914m) offset by rolling these funds to 2006-07 (\$4.358m) and deferral of capital works projects associated with Melrose high school gymnasium (\$2.3m), Gungahlin East primary school forward design (\$1.4m), Amaroo school (\$0.540m) and West Belconnen School (\$0.940m).

3. The difference between the original budget and the total appropriated relates to decrease in funding associated with the ANTA TAFE infrastructure (\$1.360m).

4. The difference between the original budget and the total appropriated relates to Commonwealth grants (\$3.334m) and enrolment adjustment (\$0.107m).

The difference between the total appropriated and the appropriation drawn relates to reductions in Commonwealth Grants (\$13.337m) and Junior Bursary Scheme (\$0.271m).

**DEPARTMENT OF EDUCATION & TRAINING
SUMMARY OF DEPARTMENT OUTPUT CLASSES
FOR THE YEAR ENDED 30 JUNE 2006**

	Output Class 1 \$'000	Output Class 2 \$'000	Output Class 3 \$'000	Output Class 4 \$'000	Total \$'000
2006					
Total Income	385,556	1,356	80,328	17,346	484,586
Total Expenses	(418,037)	(1,352)	(80,705)	(17,966)	(518,060)
Operating Surplus/(Deficit)	(32,481)	4	(377)	(620)	(33,474)
2005					
Total Income	391,534	1,325	81,771	-	474,630
Total Expenses	(411,805)	(1,226)	(80,015)	-	(493,046)
Operating Surplus/(Deficit)	(20,271)	99	1,756	-	(18,416)

**DEPARTMENT OF EDUCATION AND TRAINING
OPERATING STATEMENT FOR OUTPUT CLASS 1 - GOVERNMENT SCHOOL EDUCATION
FOR THE YEAR ENDED 30 JUNE 2006**

Description

This output contributes to the provision of primary, high, secondary and special school education in government mainstream schools and special schools to all enrolled students.

	Actual	Original	
	2006	Budget	Actual
	\$'000	\$'000	2005
			\$'000
INCOME			
Revenue			
Government Payment for Outputs	352,248	354,472	357,949
Resources Received Free of Charge	323	498	350
User Charges - ACT Government	636	327	1,274
User Charges - Non-ACT Government	9,952	7,795	9,550
Interest	2,279	1,220	2,626
Grants from the Commonwealth	1,715	2,230	2,418
Other	18,403	16,923	17,367
Total Revenue	385,556	383,465	391,534
EXPENSES			
Employee	264,116	262,052	268,484
Superannuation	39,551	43,951	38,570
Supplies and Services	30,647	27,992	32,200
Depreciation and Amortisation	23,290	25,507	24,775
Borrowing Costs	146	322	263
Grants and Purchased Services	1,652	618	837
Other	58,635	48,382	46,676
Total Expenses	418,037	408,824	411,805
Operating Deficit	(32,481)	(25,359)	(20,271)

**DEPARTMENT OF EDUCATION AND TRAINING
OPERATING STATEMENT FOR OUTPUT CLASS 2 - NON GOVERNMENT SCHOOL
EDUCATION
FOR THE YEAR ENDED 30 JUNE 2006**

Description

This output contributes to the maintenance of standards in non government schools and home education through compliance and registration, accreditation and certification of senior secondary courses, support and liaison with the non government sector, administration and payment of Australian Government and Territory grants for the non government sector and the conduct of the February non government schools census.

	Actual	Original	Actual
	2006	Budget	2005
	\$'000	\$'000	\$'000
INCOME			
Revenue			
Government Payment for Outputs	1,278	1,291	1,240
Resources Received Free of Charge	3	-	-
User Charges - ACT Government	-	-	-
User Charges - Non-ACT Government	54	52	54
Interest	1	2	1
Grants from the Commonwealth	18	13	18
Other	2	-	12
Total Revenue	1,356	1,358	1,325
EXPENSES			
Employee	601	578	620
Superannuation	90	141	89
Supplies and Services	654	635	506
Depreciation and Amortisation	-	-	-
Borrowing Costs	-	-	-
Grants and Purchased Services	3	1	-
Other	4	3	11
Total Expenses	1,352	1,358	1,226
Operating Surplus	4	-	99

DEPARTMENT OF EDUCATION AND TRAINING
OPERATING STATEMENT FOR OUTPUT CLASS 3 - VOCATIONAL EDUCATION AND
TRAINING
FOR THE YEAR ENDED 30 JUNE 2006

Description

This output contributes to the planning and coordination of vocational education and training by managing apprentice and traineeship schemes, and registration and accreditation of providers under the Australian Quality Training Framework. Disbursal of funding for training purchased from providers through competitive processes.

	Actual	Original	Actual
	2006	Budget	2005
	\$'000	\$'000	\$'000
INCOME			
Revenue			
Government Payment for Outputs	79,926	79,648	81,105
Resources Received Free of Charge	1	1	4
User Charges - ACT Government	7	1	12
User Charges - Non-ACT Government	32	2	150
Interest	11	9	16
Grants from the Commonwealth	-	-	-
Other	351	279	484
Total Revenue	80,328	79,940	81,771
EXPENSES			
Employee	3,622	2,488	3,872
Superannuation	543	490	556
Supplies and Services	1,703	2,021	1,686
Depreciation and Amortisation	7	103	6
Borrowing Costs	1	-	-
Grants and Purchased Services	74,813	74,862	73,864
Other	16	156	31
Total Expenses	80,705	80,120	80,015
Operating Surplus/(Deficit)	(377)	(180)	1,756

**DEPARTMENT OF EDUCATION AND TRAINING
OPERATING STATEMENT FOR OUTPUT CLASS 4 - EARLY INTERVENTION
FOR THE YEAR ENDED 30 JUNE 2006**

Description

This output contributes to the provision of early intervention programs to children from around two to six years who are not enrolled in a primary school and who have a disability or a developmental delay.

This output also contributes to the provision of 12 hours per week of preschool education to all eligible four year olds to consolidate and extend early learning experiences with a focus on literacy, numeracy and socialisation.

	Actual	Original	Actual
	2006	Budget	2005
	\$'000	\$'000	\$'000
INCOME			
Revenue			
Government Payment for Outputs	16,558	16,731	-
Resources Received Free of Charge	12	-	-
User Charges - ACT Government	31	-	-
User Charges - Non-ACT Government	1	103	-
Interest	51	19	-
Grants from the Commonwealth	648	583	-
Other	45	-	-
Total Revenue	17,346	17,436	-
EXPENSES			
Employee	12,825	12,402	-
Superannuation	1,920	2,073	-
Supplies and Services	1,816	2,606	-
Depreciation and Amortisation	907	685	-
Borrowing Costs	3	-	-
Grants and Purchased Services	296	260	-
Other	199	54	-
Total Expenses	17,966	18,080	-
Operating Deficit	(620)	(644)	-

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

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**DEPARTMENT OF EDUCATION AND TRAINING
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DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

1. OBJECTIVES OF THE DEPARTMENT

The Department of Education and Training works in partnership with the community to provide sustainable, high quality school education and training services to meet the needs of the people of Canberra.

Departmental services include the provision of government school education; registration of non-government schools; registration for home education; planning and coordination of vocational education and training; and provision of preschool and early intervention education programs.

Through these services, the Department aims to improve learning and employment outcomes for all students and trainees.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements (financial report) for the Department of Education and Training.

The FMA and the *Financial Management Guidelines*, require the Department's financial reports to include:

- (i) an Operating Statement for the year;
- (ii) a Balance Sheet at the end of the year;
- (iii) a Statement of Changes in Equity for the year;
- (iv) a Cash Flow Statement for the year;
- (v) a Statement of Appropriation for the year;
- (vi) an Operating Statement for each class of output for the year;
- (vii) a summary of the significant accounting policies adopted for the year; and
- (viii) such other statements as necessary to fairly reflect the financial operations of the Department during the year and its financial position at the end of the year.

The general purpose financial statements have been prepared in accordance with 'generally accepted accounting principles' (GAAP) as required by the FMA. The financial report has been prepared to comply with:

- Australian Equivalents to International Financial Reporting Standards (AIFRS) comprising accounting standards and UIG interpretations issued by the Australian Accounting Standards Board; and
- ACT Accounting Policies.

This is the first financial report by the Department to be prepared in accordance with AIFRS and as such AASB 1 'First-Time Adoption of Australian Equivalents to International Financial Reporting Standards' has been applied to this financial report. Previous Australian GAAP was used as the basis for preparing the Department's financial report for the 30 June 2005 financial year. The 2005 comparative figures in this financial report have been amended from those in the 30 June 2005 financial report so that they are compliant with AIFRS.

The financial report has been prepared using the accrual basis of accounting, which recognises the effects of transactions and events when they occur. The financial report has also been prepared according to the historical cost convention.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

b) Departmental and Territorial Items

The Department of Education and Training produces both Departmental and Territorial financial reports. The Departmental financial report includes income, expenses, assets and liabilities over which the Department has control. The Territorial financial report includes income, expenses, assets and liabilities that the Department administers on behalf of the ACT Government, but does not have control.

The purpose of the distinction between Departmental and Territorial is to enable an assessment of the Department's performance against the decisions it has made in relation to the resources it controls, while maintaining accountability for all resources under its responsibility.

The basis of accounting described in paragraph (a) above applies to both Departmental and Territorial financial reports except where specified.

c) The Reporting Period

The financial report includes the Operating Statement, Cash Flows and the Statement of Appropriation of the Department for the year ending 30 June 2006 and the Balance Sheet as at 30 June 2006.

d) Comparative Figures

Budget Figures

Budget information for 2005-06 has been presented in the financial report in accordance with the *Financial Management Act 1996* to facilitate a comparison with the Budget Papers. Budget numbers in the financial report are the original budget numbers that appear in the budget papers, and have not been adjusted for AIFRS.

Prior Year Comparatives

Comparative information has been disclosed in respect of the previous period for all amounts reported in the financial report.

Where the presentation or classification of items in the financial report are amended, the comparative amounts have been reclassified where practical. Where a reclassification occurs the nature, amount and reason for the reclassification is provided.

e) Rounding

All amounts in the financial report have been rounded to the nearest thousand dollars (\$'000). Use of “-” represents zero amounts or amounts rounded down to zero.

f) Revenue Recognition

Revenue is recognised at the fair value of the consideration received or receivable in the Operating Statement. All revenue is recognised to the extent that it is probable that the economic benefits will flow to the Department and the revenue can be reliably measured.

g) Resources Received Free of Charge

Resources received free of charge are recorded as revenue and expenses in the Operating Statement at fair value. The revenue is separately disclosed under resources received free of charge, with the expense being recorded in the relevant line item. Assets received free of charge as a result of administrative restructure are recorded as a net increase in assets from administrative restructure.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

h) Repairs and Maintenance

The Department undertakes major cyclical maintenance on its infrastructure assets. All costs involved with the major cyclical maintenance are recorded as an expense.

i) Borrowing Costs

All borrowing costs are expensed in the period in which they are incurred.

j) Current and Non-Current Items

Assets and liabilities are classified as either current or non-current on the face of the Balance Sheet and in relevant notes. The Department classifies assets and liabilities other than annual and long service leave as current where they are expected to be realised within 12 months after the reporting date. Assets or liabilities not classified as current are classified as non-current.

Under AIFRS, the definition of current and non current annual and long service leave employee benefits are measured based on the conditional and unconditional rights to defer settlement of the liability for at least twelve months after the reporting date. Details on this are provided in policy note (p) 'Employee Benefits'.

k) Cash and Cash Equivalents

Cash includes cash on hand and cash equivalents. Cash on hand means notes and coins held, and deposits held at call with a financial institution. Investments are treated in the 'Cash Flow Statement and Balance Sheet' as cash equivalents because they are highly liquid investments with short periods to maturity, which are readily convertible to cash on hand at the Department's option, and are subject to an insignificant risk of changes in value.

l) Property (Land and Buildings), Plant and Equipment

Asset Recognition Threshold

Equipment purchases with a cost or equivalent value of greater than or equal to \$2,000 are capitalised. Assets below \$2,000 are expensed in the financial year of purchase. Assets which are individually below the threshold, but for which the aggregate value is material, may be capitalised depending upon the nature of the assets.

Asset Acquisition and Recognition

Assets are initially recorded at the cost when they are acquired, or at the value of any liability(s) assumed plus any incidental cost involved with the acquisition. Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenue at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor entity's accounts immediately prior to the restructuring.

Property, Plant and Equipment Valuation

The Department deemed its 1 July 2002 book values for its property, plant and equipment to be cost. The Department elected to value its assets at cost, as the values are not being utilised for management decisions.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

1) Property (Land and Buildings), Plant and Equipment continued

Expenditure subsequent to the last valuation on improvements to land (eg carparks, playgrounds or other sealed areas), buildings and plant and equipment are recorded at cost as assets in the Balance Sheet where the improvements extend the utility of the assets. Expenditure which maintains original levels of utility, is classified as maintenance in the Operating Statement.

Impairment Losses

Under AIFRS, the Department is required to assess whether any assets are impaired, at each reporting date, and if there is an indication of impairment then an estimate of the recoverable amount is made. Any resulting impairment loss is immediately recognised against the relevant class of asset in the asset revaluation reserve with corresponding reduction to the carrying amount of asset in the Balance Sheet. Where the impairment loss is greater than the balance in the revaluation reserve, the difference is expensed in the Operating Statement. Please refer to **Note 25** for details.

Depreciation of Non-Current Assets

Depreciation and amortisation is determined on a straight-line basis on all fixed assets with a physical substance (excluding land) at a rate to allocate the depreciable amounts over the useful lives of the assets to the Department. Depreciation and amortisation rates applying to each class of depreciable asset are based on the following useful lives:

Class of Asset	2005-06	2004-05
Buildings	50 years	50 years
Plant and Equipment	5-20 years	5-20 years
Land Improvements	50 years	50 years
Leasehold Improvements	5 years	5 years
Leased Assets	3-20 years	3-20 years

The aggregate amount of depreciation allocated for each class of asset during the reporting period is disclosed in **Note 12**.

m) Payables

Payables include trade payables and accrued expenses. Trade payables represent the amounts owing for goods and services received prior to the end of the reporting period and unpaid at the end of the reporting period and relating to the normal operations of the Department. Accrued expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received by period end.

n) Joint Venture

The Department is a venturer in a joint venture operation with the Catholic Education Office at Gold Creek Primary and its share of assets, liabilities, revenue and expenses has been recognised in the Departmental financial reports under the appropriate headings consistent with AASB 101 'Presentation of Financial Statements'. Please refer to **Note 31** for details.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

o) Leases

Finance Leases

The Department's finance leases mainly relate to the computers for teaching program. These assets are capitalised at the present value of the minimum lease payments at the inception of the lease and a liability is recognised for the same amount. Leased assets are amortised over a 3 year period while lease payments are allocated between the principal component and the interest expense.

Operating Leases

Operating lease payments are charged to the Operating Statement on a basis, which is representative of the pattern of benefits derived from the leased assets.

p) Employee Benefits

Benefits

Employee benefits include wages and salaries accrual, annual leave, long service leave, purchased and sabbatical leave for this Department.

Accrued wages and salaries are measured at the amount that remains unpaid to employees at the end of the financial year.

The measurement of annual and long service leave liabilities is based on the timing of the expected leave taken. Annual and long service leave expected to be taken in the next twelve months are measured based on the nominal amounts of remuneration anticipated to be paid when the leave is taken. The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability. Non teaching staff received a pay increase of 4% in April 2006. Teaching staff received a pay increase of 3% on 1 July 2005.

Long service leave expected to be taken after twelve months of the reporting date are measured based on the present value regardless of whether the leave is classified as a 'current liability'.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in the future years by employees of the Department is estimated to be less than the annual entitlement for sick leave.

A long service leave liability is recognised for both employees with ten years or more service and employees with less than the ten years of required qualifying service. For those employees with less than the ten years of required qualifying service, the liability is calculated through a shorthand approach by recording a 100% liability for employees with five or more years of service. Use of this shorthand approach is an approximation process to recognise the probable liability to eventuate for officers with less than ten years of service, when ten years of service is achieved.

Annual and long service leave liabilities are disclosed as current liabilities on the face of the Balance Sheet where the Department does not have an unconditional right to defer the settlement of the liability for at least 12 months. However, where there is an unconditional right to defer settlement of the liability for at least 12 months, annual leave and long service leave have been classified as a non-current liability on the face of the Balance Sheet.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

p) Employee Benefits continued

For the purpose of reporting long service leave liabilities, the Department classifies employees with a service period between 5 and 6 years to have conditional long service leave which is classified as non-current while employees with 7 years and over would have unconditional long service leave which is classified as a current liability consistent with AASB101 'Presentation of Financial Statements'.

Further information on the financial effects of this change to the basis of classifying these liabilities is provided in **Note 32: Reconciliation of Previous Australian Generally Accepted Accounting Practices to Australian Equivalents to International Reporting Standards.**

A provision for the purchased leave is recognised in the financial report, which enables officers to purchase leave to a maximum of 20 working days through the proportional sacrifice of salary. The system enables officers to be paid at a rate of 80% of normal salary over a four year period with 20% being set aside also to enable officers to take the fifth year as sabbatical leave. During the fifth year officers are paid at the rate of 80% from funds accumulated over the previous four years.

q) Superannuation

The Department makes a superannuation payment to the Superannuation Unit each year, to cover its superannuation liability for the Commonwealth Superannuation Scheme (CSS) and the Public Sector Superannuation Scheme (PSS) on a fortnightly basis. This payment covers the CSS/PSS employer contribution excluding 3% productivity. The 3% productivity component is paid directly to the Comsuper by the Department. The CSS and PSS are defined benefit superannuation plans meaning that the defined benefits received by employees of the Department are based on the employee's years of service and average final salary. For superannuation purposes, funding requirements for the Commonwealth Superannuation Scheme and the Public Sector Superannuation Scheme are 24.6 % and 11.5% of total salary and allowances respectively.

From 1 July 2005 the Department has made superannuation expense payments direct to Comsuper to cover its superannuation liability for employees that are in the new Public Sector Superannuation Scheme Accumulation Plan (PSSAP). The Department has also made superannuation expense payments to employment agencies for the superannuation contribution it is required to make for the contract staff it employs.

r) Equity Contributed by the ACT Government

Contributions made by the ACT Government, through its role as owner of the Department, that increase the net assets of the Department, are treated as contributions of equity. Increases or decreases in net assets as a result of Administrative Restructures are also recognised in equity.

s) Insurance

The Department is covered for public liability and specified asset losses by the ACT Insurance Authority.

t) Taxation

The Department's activities are exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax (GST). The amount of fringe benefit tax payable for the year was \$0.266m (\$0.220m; 2004-05). This amount is included in the Operating Statement under employee expenses.

GST is accounted for in accordance with Urgent Issues Group 1031 Accounting for the GST.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

t) Taxation continued

Revenue, expenses and assets are recognised net of GST:

- except to the extent that the amount of GST incurred by a purchaser is not recoverable from the Australian Taxation Office; and
- receivables and payables.

Cash flows are included in the Cash Flow Statement on a gross basis. The GST component of cash flows arising from investing and financing activities that are recoverable from, or payable to the Australian Taxation Office are classified as operating cash flows. The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included as part of receivables or payables in the Balance Sheet.

u) After Balance Day Events

From 1 July 2006, the Department will be subject to the new policy requirement of the Cash Management Framework. As a result, the Department will have to distribute cash to the government. In addition, the Department is required to implement significant efficiency measures associated with *'Towards 2020: Renewing our Schools'*, central office benchmarking and transfer of corporate services functions to the newly created Shared Services Department within Department of Treasury. Further detail is included in the 2006-07 ACT Budget.

v) Contingent Liabilities and Assets

Contingent liabilities include all provisions not meeting both of the recognition criteria of a liability. These criteria are: whether it is probable that the future sacrifice of economic benefits will be required; and whether the amount of the liability can be measured reliably. Contingent assets also include any assets that do not meet both of the recognition criteria for an asset. These criteria are: whether it is probable that the future economic benefits embodied in the asset will eventuate; and the asset possesses a cost or other value that can be measured reliably. The contingent liabilities are disclosed in **Note 29**. There are no contingent assets.

3. CHANGES IN ACCOUNTING POLICY

There have been no major changes to accounting policies as a result of management decisions applicable for 2005-06. For changes in accounting policy resulting from the adoption of AIFRS see **Note 32**.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

	2006	2005
	\$'000	\$'000
REVENUE		
4. Government Payment for Outputs		
Government Payment for Outputs (GPO) is revenue received from Government for the funding of outputs. GPO appropriation is paid to the Department on a fortnightly basis.		
Government Payment for Outputs	450,010	440,294
Total	450,010	440,294
5. Resources Received Free of Charge		
This relates to legal advice and other legal services provided by the Department of Justice and Community Safety.		
Resources received free of charge	339	354
Total	339	354
6. User Charges - ACT Government		
This relates to revenue received from ACT Government agencies, mainly for the provision of payroll services.		
User Charges – ACT Government	674	1,286
Total	674	1,286
7. User Charges - Non ACT Government		
International private students program*	5,655	5,507
Active Leisure Centre**	3,238	3,030
Other***	1,146	1,217
Total	10,039	9,754
<small>* Relates to fees provided by the international students for provision of education in the government schools. ** Mainly relates to revenue associated with membership fees, hire of facilities and recreational sporting activities. ***Mainly relates to hire of facilities.</small>		
8. Grants from the Commonwealth		
Contributions from the Commonwealth mainly for the provision of schooling services at Jervis Bay, French-Australia school, Distance Education and the International Baccalaureate.		
Grants from the Commonwealth	2,381	2,436
Total	2,381	2,436

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

	2006	2005
	\$'000	\$'000
9. Other Revenue		
Revenue collected directly by schools*	16,992	17,354
Other**	1,809	509
Total	18,801	17,863

* This includes voluntary contributions, fundraising and excursion funds.

**Increase in 2005-06 mainly relates to one-off funding provided from the restructure funds and insurance proceeds from the ACT Insurance Authority.

EXPENSES

10. Employee and Superannuation Expenses

Employee Expenses

Salaries and related costs	275,221	274,860
Movements in employee benefits	(135)	(6,458)
Comcare premium payments	6,078	4,574
Total Employee Expenses *	281,164	272,976

Superannuation Expense

Superannuation expense	32,201	30,533
Employer productivity contribution	9,903	8,682
Total Superannuation Expenses *	42,104	39,215

Total Employee and Superannuation Expenses *	323,268	312,191
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* Increase in 2005-06 mainly relates to the Enterprise Bargaining Agreement for Teachers.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

	2006	2005
	\$'000	\$'000
11. Supplies and Services		
Supplies and services includes costs paid centrally relating to both central office and schools operations.		
Property and maintenance	10,104	9,953
Materials and services	9,220	9,754
Travel and transport	4,840	4,314
Administrative	3,347	3,519
Financial	3,384	3,182
Operating lease costs	3,701	3,470
Audit fees*	181	89
Asset write off	43	108
Bad and doubtful debts	-	3
Total	34,820	34,392
<i>* These relate to audit fees associated with the external audit (\$0.148m) paid to the ACT Auditor-General's Office and fees paid for other services such as compliance review conducted by the other external organisations (\$0.033m).</i>		
12. Depreciation and Amortisation		
Depreciation and amortisation expenses for property, plant and equipment is as follows:		
Depreciation		
Buildings	20,781	20,249
Plant & equipment	1,190	1,039
Land improvements	1,361	1,368
Leasehold improvements	22	10
Amortisation		
Plant & Equipment	850	2,116
Total	24,204	24,782
13. Borrowing Costs		
Interest on finance lease	150	263
Total	150	263
14. Grants and Purchased Services		
Grant payments*	18,596	17,435
Purchase of CIT training services**	58,168	57,266
Total	76,764	74,701

* Mainly relates to payments associated with educational grants, apprenticeships and user choice programs.

**This relates to on passing of Government Payment for Output appropriation to Canberra Institute of Technology (CIT) for purchase of CIT training services.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

	2006 \$'000	2005 \$'000
15. Other Expenses		
Costs incurred directly by schools*	47,211	45,758
Transfer of asset outside administrative arrangement order	-	530
Asset Disposal**	11,168	-
Other	475	429
Total	58,854	46,717

* Costs are mainly associated with utilities, cleaning and security, maintenance and educational enrichment activities.

** Relates to disposal of Ginninderra District High School.

ASSETS

16. Cash and Cash Equivalents

Central office bank account	6,141	3,572
Investments	6,039	16,610
School management accounts	20,592	17,309
Other operations bank accounts	2,088	1,486
Cash on hand	12	13
Total	34,872	38,990

17. Receivables

Current

Receivables are comprised of:

Accrued revenue	180	205
Sundry debtors	730	579
GST receivable from the Australian Taxation Office	1,321	1,290
Total	2,231	2,074

The ageing of debtors as at 30 June 2006 which totalled \$2.231m (\$2.074m in 2005) is as follows:

Not overdue	2,150	1,960
Overdue for less than 30 days	31	36
Overdue for 30 to 60 days	7	17
Overdue for more than 60 days	43	83
Less: Provision for Doubtful Debts	-	(22)
Total	2,231	2,074

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

	2006	2005								
	\$'000	\$'000								
17. Receivables continued										
Split of Government/Non Government receivables:										
Receivables with Other ACT Government Entities										
Trade debtors	26	342								
Other debtors	209	45								
Accrued revenue	134	184								
Total Receivables with Other ACT Government Entities	369	571								
Receivables with Entities Outside Government										
Trade debtors	93	17								
Other debtors	402	198								
Accrued revenue	46	20								
GST receivable from the Australian Taxation Office	1,321	1,290								
Less: Provision for doubtful debts	-	(22)								
Total Receivables with Entities Outside Government	1,862	1,503								
Total Receivables	2,231	2,074								
18. Other Current Assets										
Prepayments	2,113	2,696								
Total	2,113	2,696								
19. Property, Plant and Equipment										
	Land	Building and Improvements to Land	Leasehold Improvements	Plant & Equipment	Total					
	2006	2005	2006	2005	2006	2005				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000				
At cost	50,868	50,868	579,025	632,886	554	64	21,947	19,150	652,394	702,968
Less: accumulated depreciation			(91,012)	(84,239)	(34)	(11)	(14,084)	(12,428)	(105,131)	(96,679)
Written down value	50,868	50,868	488,013	548,646	520	52	7,863	6,723	547,263	606,289

- (1) Included in Plant and Equipment is leased assets with a written down value as at 30 June 2006 of \$0.131m (\$0.981m 2005).
- (2) During 2001-02 the Australian Valuation Office (AVO) performed a revaluation of the Department's land and buildings. From 1 July 2002, the Department has deemed the value of assets at cost.

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

19. Property, Plant and Equipment continued

Property, Plant and Equipment Movement Schedule
30 June 2006

Items	Land	Buildings & Improvements to Land	Leasehold Improvements	Plant and Equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the Reporting Period	50,868	548,646	52	6,723	606,289
Additions		23,212	490	3,223	26,925
Depreciation		(22,141)	(22)	(2,040)	(24,204)
Disposal		(11,168)	-	(40)	(11,208)
Revaluations – Write down		(50,536)	-	-	(50,536)
Write-offs		-	-	(3)	(3)
Carrying Amount at the End of the Reporting Period 30 June 2006	50,868	488,013	520	7,863	547,263

Property, Plant and Equipment Movement Schedule
30 June 2005

Items	Land	Buildings & Improvements to Land	Leasehold Improvements	Plant and Equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the Reporting Period	51,175	538,097	15	8,285	597,571
Additions purchase of assets	-	32,400	48	1,698	34,144
Assets transferred (out)	(307)	(222)	(1)	-	(530)
Depreciation charge for the year	-	(21,617)	(10)	(3,155)	(24,782)
Stolen	-	-	-	(39)	(39)
Write – offs	-	(10)	-	(59)	(69)
Disposals	-	-	-	(5)	(5)
Carrying Amount at the End of the Reporting Period 30 June 2005	50,868	548,646	52	6,723	606,289

Leased Assets

Items

Plant and Equipment

Gross value	6,614	6,716
Accumulated amortisation	(6,483)	(5,735)

Net Book Value

131 **981**

20. Capital Works in Progress

Capital Works in Progress	2,512	3,514
Total	2,512	3,514

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$'000	\$'000
20. Capital Works in Progress continued		
Capital Works in Progress Movement Schedule		
Opening balance	3,514	14,171
Transfer to property, plant and equipment	(3,376)	(13,805)
Additions	2,374	3,148
Total	2,512	3,514
LIABILITIES		
21. Payables		
Payables - ACT Government entities	286	689
Payables - entities outside ACT Government	369	181
Accrued expenses	5,050	3,604
Total	5,705	4,474
The ageing of payables as at 30 June 2006 which totalled \$5.705m (\$4.474m in 2005) is as follows:		
Not overdue	5,665	3,788
Overdue for less than 30 days	26	8
Overdue for 30 to 60 days	14	-
Overdue for more than 60 days	-	678
Total	5,705	4,474
Split of Government/Non Government Payables		
Payables with other ACT Government entities		
Other creditors	286	689
Accrued expenses	2,027	675
Total Payables with Other ACT Government Entities	2,313	1,364
Payables with entities outside the ACT Government		
Other creditors	369	181
Accrued expenses	3,023	2,929
Total Payables with Entities Outside ACT Government	3,392	3,110
Total Payables	5,705	4,474

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

	2006	2005
	\$'000	\$'000
22. Leases		
Finance Leases*		
Lease commitments payable:		
• Within one year	77	1,351
• Later than one year but not later than five years	20	98
• Later than five years	-	-
Minimum Lease Payments	97	1,449
Less: future finance charges	(8)	(56)
Total Present Value of Minimum Lease Payments	89	1,393
Comprising:		
• Within one year	78	1,352
• Later than one year but not later than five years	20	97
• Later than five years	-	-
Total	98	1,449
• Current	71	1,229
• Non Current	18	89
Total	89	1,318
<i>* The face of the financial report shows the value of finance leases net of GST. GST recoverable is \$9k in 2006 and \$131k in 2005.</i>		
Operating Leases Commitments*		
• Within one year	6,310	4,379
• Later than one year but not later than five years	7,028	11,425
• Later than five years	-	-
Total**	13,338	15,804
<i>* Operating lease commitments are amounts for building, fleet leases and computers for schools and central office.</i>		
<i>** All 2005-06 commitments are GST inclusive where relevant. Total GST that will be recoverable from the Australian Taxation Office is \$1.213m.</i>		
23. Employee Benefits		
Current		
Salaries	4,529	2,661
Annual leave	16,128	16,785
Long service leave	39,589	40,787
Purchased leave	334	282
Total	60,580	60,515

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$'000	\$'000
23. Employee Benefits continued		
Non Current		
Long service leave	2,670	2,773
Sabbatical leave	591	688
Total	3,261	3,461
Total Employee Benefits	63,841	63,976
Estimate of when leave is payable		
Estimated amount payable within 12 months		
Salaries	4,529	2,661
Annual leave	16,128	16,785
Long service leave	5,111	4,501
Purchased leave	334	282
Total employee benefits payable within 12 months	26,102	24,229
Estimated amount payable after 12 months		
Long service leave	37,148	39,059
Sabbatical leave	591	688
Total employee benefits payable after 12 months	37,739	39,747
Total employee benefits	63,841	63,976
24. Other Liabilities		
International students fees received in advance	2,822	2,579
Schools revenue received in advance	404	409
Other revenue received in advance	199	172
Total Current Other Liabilities	3,425	3,160

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

	2006	2005
	\$'000	\$'000
EQUITY		
25. Equity		
Accumulated Funds	403,733	417,902
Asset Revaluation Reserve	112,198	162,734
Total Equity	515,931	580,636
MOVEMENTS IN EQUITY DURING THE REPORTING PERIOD		
Accumulated Funds		
Balance at the beginning of the reporting period	417,902	410,543
Capital Injections	19,305	25,775
Operating (Deficit)	(33,474)	(18,416)
Balance at the End of the Reporting Period	403,733	417,902
Asset Revaluation Reserve		
Balance at the beginning of the reporting period	162,734	162,734
Decrease in Asset Revaluation due to impairment loss*	(50,536)	-
Balance at the End of the Reporting Period	112,198	162,734
<i>*The impairment loss is recognised for the assets associated with school buildings, which are operating significantly below the utilisation capacity. The accounting policy on this is provided at Note I.</i>		
OTHER		
26. Commitments for Expenditure		
Capital Commitments		
• Within one year **	88	6,613
• Later than one year but not later than five years	-	88
• Later than five years	-	-
Total Capital Commitments	88	6,700

• All 2005-06 commitments are GST inclusive where relevant. Total GST recoverable from the Australian Taxation Office is \$0.008m.

** Reduction in 2006 from 2005 level is due to the Department not entering into any new capital works contracts as at 30 June 2006.

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006**

	2006 \$'000	2005 \$'000
26. Commitments for Expenditure continued		
Other Commitments*		
• Within one year	25,417	30,723
• Later than one year but not later than five years	23,110	19,615
• Later than five years	1,002	-
Total Other Commitments**	49,530	50,338
<i>* Other Commitments are amounts relating to undischarged contracts and outstanding purchase orders.</i>		
<i>** All 2005-06 commitments are GST inclusive where relevant. Total GST recoverable from the Australian Taxation Office is \$1.753m (\$0.496m in 2005).</i>		
27. Net Loss from the Disposal of Non Current Assets		
Gross proceeds from sale of assets	14	1
Less: Carrying amount of assets	-	(5)
Loss on Disposal of Ginninderra District High School	(11,168)	-
Net (Loss) from the Disposal of Non Current Assets	(11,154)	(4)
28. Act of Grace Payments, Waivers and Write-Offs		
Write-Offs		
Lost or stolen assets greater than \$2,000 (carrying amount)	40	39
Write-Off of assets	3	69
Total Write-Offs	43	108
29. Contingent Liabilities		
The estimated liability for known personal injury litigation cases not settled as at 30 June 2006	2,497	2,737

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006**

30. Financial Instruments

Terms, Conditions and Accounting Policies

Terms and conditions for each class of financial asset and liability are as follows:

Financial Instruments	Notes	Accounting Policies	Terms and Conditions
<i>Financial Assets</i>		<i>Financial Assets are recognised when control over future economic benefits is established and the amount of the benefit can be reliably measured.</i>	
Cash & Cash Equivalents	16	Cash is stated at its nominal amount. Interest is recognised in the Operating Statement when earned. Investments are stated at the lower of cost or net realisable value. Interest is recognised in the Operating Statement when earned.	An average rate of 5.1% (2004-05; 4.8%) was earned on the schools' bank accounts. The average rate of return on short term investments is 5.7% (2004-05 5.9%). No interest is earned on the Department's bank account. Investments are held with the Central Financing Unit. The average rate of return on long term investments is 5% (2004-05 7.8%).
Receivables	17	These receivables are recognised at their nominal amounts due less any provision for bad and doubtful debts. The collectability of debts is reviewed at balance date. The provisions for doubtful and bad debts are based on the length of time debts are outstanding and nature of the debt.	Receivables are usually due within 30 days. No interest is earned on outstanding receivables.
<i>Financial Liabilities</i>		<i>Financial liabilities are recognised when a present obligation to another party is entered into and the amount of the liability can be reliably measured.</i>	
Payables	21	Liabilities are recognised for amounts to be paid in the future for goods and/or services received, whether or not billed to the Department.	Payables are normally settled within 30 days. A liability to pay interest commences on the 25 th day of the month following the month when the account became payable. The present rate of interest is 11% (2004-05; 11 %).

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

30. Financial Instruments continued

Net Fair Values of Financial Instruments

Financial assets and liabilities are carried at their net fair value at balance date. The net fair value of financial assets and liabilities approximates their carrying value reported in the Balance Sheet. The net fair values of the finance lease are based on discounted cash flows using current interest rates for liabilities with similar risk profiles.

Unrecognised Financial Instruments

There were no unrecognised financial assets or liabilities.

	2006	2005
	\$'000	\$'000
Credit Risk		
The extent of the Department's credit risk exposure is summarised as follows:		
Receivables	2,231	2,074
Total	2,231	2,074

Interest Rate Risk
30 June 2006

The Department's exposure to interest rate risk and the average interest rate for each class of financial asset and financial liability is set out below:

Financial Instrument	Note	Fixed Interest Rate Maturity					Total 2006
		Average Interest Rate % 2006	Floating Interest Rate 2006	Less than one Year	One to Five Years	Non Interest Bearing	
			\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets							
Cash & Cash							
Equivalents	16	5.1	21,275	-	-	7,558	28,833
	16	5.7	4,358	-	-	-	4,358
	16	5.0	1,681	-	-	-	1,681
Receivables	17					2,231	2,231
Total Financial Assets			27,314	-	-	9,789	37,103
Financial Liabilities							
Payables	21	11%	(5,705)	-	-	-	(5,705)
Finance Leases	22	8.6%		(71)	(18)	-	(89)
Total Financial Liabilities			(5,705)	(71)	(18)	-	(5,794)
Net Financial Assets			21,609	(71)	(18)	9,789	31,309

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

30. Financial Instruments continued

Interest Rate Risk
30 June 2005

The Department's exposure to interest rate risk and the average interest rate for each class of financial asset and financial liability is set out below:

Financial Instrument	Notes	Fixed Interest Rate Maturity					Total 2005
		Average Interest Rate % 2005	Floating Interest Rate 2005	Less than one Year	One to Five Years	Non Interest Bearing	
			\$'000	\$'000	\$'000	\$'000	\$'000
Assets							
Cash	16	4.8	18,361	-	-	4,019	22,380
<i>Investment</i>							
Short Term		5.9	14,902	-	-	-	14,902
Long Term		7.8	1,708	-	-	-	1,708
Receivables	17	-	-	-	-	2,074	2,074
Liabilities							
Payables	21	11.0	(4,474)	-	-	-	(4,474)
Finance Lease	22	8.2	-	(1,229)	(89)	-	(1,318)
Net Financial Assets			30,497	(1,229)	(89)	6,093	35,272
						2006	2005
						\$'000	\$'000
Reconciliation of Net Financial Assets to Net Assets							
Net Financial Assets as above	30					31,309	35,272
<i>Non Financial Assets and Liabilities</i>							
Other Current Assets	18					2,113	2,696
Property, Plant and Equipment	19					547,263	606,289
Capital Works in Progress	20					2,512	3,514
Employee Benefits	23					(63,841)	(63,976)
Other Current Liabilities	24					(3,425)	(3,159)
Net Assets as per Balance Sheet						515,931	580,636

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

31. Interest in Joint Venture

Gold Creek Primary School operates adjacent to the Holy Spirit Primary School that is operated by the Catholic Education Office (CEO). Both schools share joint facilities including a hall/gymnasium, canteen, library, carpark and meeting rooms. The shared facilities are managed by a "Joint Facilities Management Committee" which was created under a formal agreement in December 1995 between the ACT Government and the CEO. All assets and liabilities relating to the shared facilities are owned by the ACT Government and CEO in accordance with the participating share of each party, which is 53% for the ACT Government and 47% for the CEO. The ACT Government's share of assets and liabilities for the shared facilities have been included in the Department's financial reports.

	2006	2005
	\$'000	\$'000
Share of the Joint Venture Profits		
Revenue	56	34
Expenses	(86)	(73)
Operating Deficit	(30)	(39)
Share of the Joint Venture Assets and Liabilities		
Current Assets	9	9
Non – Current Assets	1,332	1,365
Total Assets	1,341	1,374
Current Liabilities	2	3
Non – Current Liabilities	-	-
Total Liabilities	2	3
Net Assets	1,339	1,371
Share of the Joint Venture Cash	11	8

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

32. Reconciliation of previous Generally Accepted Accounting Principles to Australian Equivalents to International Financial Reporting Standards

Reconciliation of the Operating Statement for the Year Ended 30 June 2005	Note	Previous GAAP 30 June 2005 \$'000	Effect of transition to Australian Equivalents to IFRS to IFRS \$'000	Australian Equivalents to IFRS 30 June 2005 \$'000
Income				
<i>Revenue</i>				
Government Payment for Outputs		440,294	-	440,294
User Charges - ACT Government		1,286	-	1,286
User Charges - Non-ACT Government		9,754	-	9,754
Interest		2,643	-	2,643
Resources Received Free of Charge		354	-	354
Grants from the Commonwealth		2,436	-	2,436
Other Revenue		17,863	-	17,863
<i>Total Revenue</i>		<u>474,630</u>	-	<u>474,630</u>
Total Revenue		<u>474,630</u>	-	<u>474,630</u>
Expenses				
Employee Expenses		272,976	-	272,976
Superannuation Expenses		39,215	-	39,215
Supplies and Services		34,392	-	34,392
Depreciation and Amortisation		24,782	-	24,782
Grants and Purchased Services		74,701	-	74,701
Borrowing Costs		263	-	263
Other Expenses		46,717	-	46,717
Total Expenses		<u>493,046</u>	-	<u>493,046</u>
Operating (Deficit)		<u>(18,416)</u>	-	<u>(18,416)</u>

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

Reconciliation of previous Generally Accepted Accounting Principles to Australian Equivalents to International Financial Reporting Standards - Cont

Reconciliation of the Balance Sheet as at 30 June 2005	Note	Previous GAAP 30 June 2005 \$'000	Effect of transition to Australian Equivalents to IFRS \$'000	Australian Equivalents to IFRS 30 June 2005 \$'000
Current Assets				
Cash and Cash Equivalents	1	22,380	16,610	38,990
Receivables		2,074	-	2,074
Investments	1	14,902	(14,902)	-
Other		2,696	-	2,696
Total Current Assets		42,052	1,708	43,760
Non-Current Assets				
Investments	1	1,708	(1,708)	-
Property, Plant and Equipment		606,289	-	606,289
Capital Works in Progress		3,514	-	3,514
Total Non-Current Assets		611,511	(1,708)	609,803
Total Assets		653,563	-	653,563
Current Liabilities				
Payables		4,474	-	4,474
Finance Leases		1,229	-	1,229
Employee Benefits	2	24,229	36,286	60,515
Other		3,159	-	3,159
Total Current Liabilities		33,091	36,286	69,377
Non-Current Liabilities				
Finance Leases		89	-	89
Employee Benefits	2	39,747	(36,286)	3,461
Total Non-Current Liabilities		39,836	(36,286)	3,550
Total Liabilities		72,927	-	72,927
Net Assets		580,636	-	580,636
Equity				
Accumulated Funds		417,902	-	417,902
Asset Revaluation Reserve		162,734	-	162,734
Total Equity		580,636	-	580,636

DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

Reconciliation of previous Generally Accepted Accounting Principles to Australian Equivalents to International Financial Reporting Standards – Cont

Notes:

1. The cash and cash equivalents include investments as previously included as a separate line item under current asset and non-current asset.
2. The Department classifies employees with a service period between 5 and 6 years to have conditional long service leave which is classified as non-current while employees with 7 years and over would have unconditional long service leave which is classified as 'current liability consistent with AASB101 'Presentation of Financial Statements'.

	Note	Previous GAAP 1 July 2004 \$'000	Effect of transition to Australian Equivalents to IFRS to IFRS \$'000	Australian Equivalents to IFRS 1 July 2004 \$'000
Current Assets				
Cash and Cash Equivalents	1	19,251	20,108	39,359
Receivables		4,548	-	4,548
Investments	1	18,408	(18,408)	-
Other		1,891	-	1,891
Total Current Assets		44,098	1,700	45,798
Non-Current Assets				
Investments	1	1,700	(1,700)	-
Property, Plant and Equipment		597,571	-	597,571
Capital Works in Progress		14,171	-	14,171
Total Non-Current Assets		613,442	(1,700)	611,742
Total Assets		657,540	-	657,540
Current Liabilities				
Payables		7,210	-	7,210
Finance Leases		2,142	-	2,142
Employee Benefits	2	32,438	34,690	67,128
Other		3,016	-	3,016
Total Current Liabilities		44,806	34,690	79,496
Non-Current Liabilities				
Finance Leases		1,460	-	1,460
Employee Benefits	2	37,996	(34,690)	3,306
Total Non-Current Liabilities		39,456	(34,690)	4,766
Total Liabilities		84,262	-	84,262

Net Assets	<u>573,278</u>	-	<u>573,278</u>
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DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE
YEAR ENDED 30 JUNE 2006

Reconciliation of previous Generally Accepted Accounting Principles to Australian Equivalents to International Financial Reporting Standards – Cont

	Note	Previous GAAP 1 July 2004 \$'000	Effect of transition to Australian Equivalents to IFRS to IFRS \$'000	Australian Equivalents to IFRS 1 July 2004 \$'000
Equity				
Accumulated Funds		410,543	-	410,543
Asset Revaluation Reserve		162,734	-	162,734
Total Equity		<u>573,277</u>	-	<u>573,277</u>

**DEPARTMENT OF EDUCATION AND TRAINING
STATEMENT OF INCOME AND EXPENSES ON BEHALF OF THE TERRITORY
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
INCOME				
Revenue				
Payment for Expenses on Behalf of the Territory	33	137,466	146,747	129,753
Fees	34	169	131	143
Commonwealth Grants	35	162,797	166,492	151,638
Total Income		300,432	313,370	281,534
EXPENSES				
Grants and Purchased Services	36	137,466	146,747	129,734
Transfer to Government	37	162,966	166,623	151,781
Other Expenses	38	-	-	19
Total Expenses		300,432	313,370	281,534
Operating Result		-	-	-

The above Statement of Income and Expenses on Behalf of the Territory should be read in conjunction with the accompanying notes.

DEPARTMENT OF EDUCATION AND TRAINING
STATEMENT OF ASSETS AND LIABILITIES ON BEHALF OF THE TERRITORY
AS AT 30 JUNE 2006

	Notes	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
CURRENT ASSETS				
Cash	39	84	438	154
Receivables	40	200	98	183
Total Current Assets		284	536	337
NON CURRENT ASSETS				
Receivables	40 & 43	-	-	54
Total Non Current Assets		-	-	54
TOTAL ASSETS		284	536	391
CURRENT LIABILITIES				
Payables	41	230	483	230
Borrowings	42 & 43	54	53	107
Total Current Liabilities		284	536	337
NON CURRENT LIABILITIES				
Borrowings	42 & 43	-	-	54
Total Non Current Liabilities		-	-	54
TOTAL LIABILITIES		284	536	391
NET ASSETS		-	-	-
EQUITY				
Accumulated Funds		-	-	-
TOTAL EQUITY		-	-	-

The above Statement of Assets and Liabilities on Behalf of the Territory should be read in conjunction with the accompanying notes.

**DEPARTMENT OF EDUCATION AND TRAINING
CASHFLOW STATEMENT ON BEHALF OF THE TERRITORY
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
CASHFLOWS FROM OPERATING ACTIVITIES				
Receipts				
Cash from Government for Expenses on Behalf of the Territory		147,520	157,687	139,051
Fees		125	131	143
Grants from the Commonwealth		172,823	177,432	161,069
Other Receipts		3,670	3,779	3,714
Payments				
Grants and Purchased Services		147,562	157,687	139,284
Transfer of Territory Receipts to Government		173,004	177,563	161,212
Other Payments		3,643	3,779	3,765
Net Cash (Outflow) from Operating Activities	(i)	(71)	-	(284)
CASHFLOWS FROM INVESTING ACTIVITIES				
Payments				
Capital Payments to Government Agencies	(ii)	3,810	5,170	5,170
Net Cash (Outflow) from Investing Activities		(3,810)	(5,170)	(5,170)
CASHFLOWS FROM FINANCING ACTIVITIES				
Receipts				
Capital Payments from Government	(ii)	3,810	5,170	5,170
Proceeds from Gold Creek Primary Joint Facility		107	107	54
Payments				
Repayment of Borrowings		107	107	54
Payments to Transfer Cash Balance		-	-	-
Net Cash Inflow from Financing Activities		3,810	5,170	5,170
Net Decrease in Cash Held		(71)	-	(284)
Cash at the Beginning of the Financial Year		155	438	438
Cash at the End of the Financial Year	(iii)	84	438	154

The above Cash Flow Statement on Behalf of the Territory should be read in conjunction with the accompanying notes.

**DEPARTMENT OF EDUCATION AND TRAINING
STATEMENT OF CHANGES IN EQUITY ON BEHALF OF THE TERRITORY
FOR THE YEAR ENDED 30 JUNE 2006**

	Notes	Actual 2006 \$'000	Original Budget 2006 \$'000	Actual 2005 \$'000
OPENING BALANCE		-	-	-
Total Income and Expense Recognised Directly in Equity for the Period		-	-	-
Transactions Involving Equity Holders Affecting Accumulated Funds		-	-	-
CLOSING BALANCE		-	-	-

The above Statement of Changes in Equity on Behalf of the Territory should be read in conjunction with the accompanying notes.

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE CASH FLOW STATEMENT
ON BEHALF OF THE TERRITORY FOR THE YEAR ENDED 30 JUNE 2006**

i. Reconciliation of Net Cash Inflow/(Outflow) from Operating Activities with the Operating Result

	2006	2005
	\$'000	\$'000
Non Cashflows in the Operating Result:		
Decrease in payables	(1)	(307)
(Increase)/Decrease in receivables	(70)	23
Net Cash (Outflow) from Operating Activities	(71)	(284)

ii. Capital Payments

Capital Payments to Government Agencies and Capital Payments from Government relate to the on passing of capital works funding to the Canberra Institute of Technology.

iii. Reconciliation of Cash

For the purposes of the Cash Flow Statement, the Department considers cash to include cash on hand and in banks. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the items in the Statement of Assets and Liabilities as follows:

Cash Flow Statement:

Cash at end of the reporting period	84	154
-------------------------------------	----	-----

Statement of Assets and Liabilities on Behalf of the Territory:

Cash	84	154
Total	84	154

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
ON BEHALF OF THE TERRITORY FOR THE YEAR ENDED 30 JUNE 2006**

Territory	Notes
Revenue Notes	
Payment for Expenses on Behalf of the Territory	33
Fees	34
Commonwealth Grants	35
Expense Notes	
Grants and Purchased Services	36
Transfer to Government	37
Other Expenses	38
Asset Notes	
Cash	39
Receivables	40
Liability Notes	
Payables	41
Other Notes	
Amounts Owing to the Central Financing Unit	42
Loan Facility for Gold Creek Primary Joint Venture	43
Financial Instruments	44

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
ON BEHALF OF THE TERRITORY FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$'000	\$'000
REVENUE		
33. Payment for Expenses on Behalf of the Territory		
<p>Under the <i>Financial Management Act 1996</i>, funds can be appropriated for expenses incurred on behalf of the Territory. The Department receives this appropriation to fund a number of expenses incurred on behalf of the Territory, the main one being the payment of grants to non government schools. Refer Note 36 for the details of the expenses.</p>		
Amounts received to meet Expenses incurred on Behalf of the Territory*	137,466	129,753
Total	137,466	129,753
<p><i>*Increase in 2005-06 mainly relates to an increase in grants from the Australian Government for Non-Government schools.</i></p>		
34. Fees		
Fees for Regulatory Services – Training	169	143
Total	169	143
35. Commonwealth Grants		
<p>Grants received from Commonwealth are initially recorded in the Territorial accounts. These funds are then transferred back to the Government, which are then available to assist with the funding of ‘Government Payments for Outputs’ and ‘Expenses on behalf of Territory’ for the delivery of funding and capital injection for capital projects.</p>		
Commonwealth Grants	162,797	151,638
Total	162,797	151,638

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
ON BEHALF OF THE TERRITORY FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$'000	\$'000
EXPENSES		
36. Grants and Purchased Services		
Payments for grants and subsidies were made as follows:		
Grants – Non Government Schools*	137,227	129,481
Junior Bursary Scheme	168	212
Block Release Grants	71	41
Total	137,466	129,734
<i>*Increase in 2005-06 mainly relates to an increase in grants from the Australian Government for Non-Government schools.</i>		
37. Transfer to Government		
The Department receives grants from the Commonwealth Government (refer Note 35) and other Territorial revenue (refer Note 34), which are required to be transferred to the Government. These funds are then available to Government to assist with funding of 'Government Payments for Outputs', 'Expenses on Behalf of the Territory' and 'Capital Injection' for the Department.		
Transfers to Government	162,966	151,781
Total	162,966	151,781
38. Other Expenses		
Other expenses	-	19
Total	-	19
ASSETS		
39. Cash		
Cash at bank	84	154
Total	84	154

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
ON BEHALF OF THE TERRITORY FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$'000	\$'000
40. Receivables		
Current		
Outstanding loan balance for Gold Creek Primary Joint Venture	54	107
GST receivable from the Australian Taxation Office	103	76
Other Receivables	43	-
Total	200	183
The aging of Territorial debtors as at 30 June 2006 which totalled \$0.2m (\$0.183m; 2005) are as follows:		
Current and not overdue	200	183
Total	200	183
Non Current Receivables		
Outstanding loan balance for Gold Creek Primary Joint Venture	-	54
Total	-	54
LIABILITIES		
41. Payables		
Current		
Payables – entities outside ACT Government	-	70
All Payables at 30 June 2006 were current and not overdue		
Current amount owed to the Central Financing Unit	230	160
Total	230	230
OTHER		
42. Amounts Owing to the Central Financing Unit		
The total liability to the Central Financing Unit were represented by the following:		
Current Liabilities	54	107
Non Current Liabilities	-	54
Total Liability to the Central Financing Unit	54	161

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
ON BEHALF OF THE TERRITORY FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	\$'000	\$'000
43. Loan Facility for Gold Creek Primary Joint Venture		
<p>A joint venture between the Department of Education and Training (DET) and Catholic Education Office (CEO) operates for joint school facilities at Gold Creek Primary. The ACT Government's share of assets and liabilities for the shared facilities have been included in the Departmental financial statements.</p> <p>This statement includes an interest free loan facility of \$1.2m made in 1996 by the ACT Government to the CEO. The loan is repayable over a ten year period to 2006. The unpaid balance of the loan is recorded as a receivable in the Statement of Assets and Liabilities on Behalf of the Territory.</p>		
Current	54	107
Non Current	-	54
Total	54	161

44. Financial Instruments

Terms, Conditions and Accounting Policies

Terms and conditions for each class of financial asset and liability are as follows:

Financial Instruments	Notes	Accounting Policies	Terms and Conditions
<i>Financial Assets</i>		<i>Financial Assets are recognised when control over future economic benefits is established and the amount of the benefit can be reliably measured.</i>	
Cash	39	Cash is stated at its nominal amount.	No interest is received on this account.
Receivables	40 43	These receivables are recognised at the nominal amount.	A receivable of \$0.097m is due within 12 months. No interest is earned on the outstanding receivable.
Receivable from the Australian Taxation Office	40	Amount reported at balance date relates to GST input tax credits to be claimed from the Australian Taxation Office.	GST input tax credits for the current month are paid when the claim is submitted to the Australian Taxation Office the following month. No interest is received on these amounts.

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
ON BEHALF OF THE TERRITORY FOR THE YEAR ENDED 30 JUNE 2006**

44. Financial Instruments continued

Financial Liabilities

Financial liabilities are recognised when a present obligation to another party is entered into and the amount of the liability can be reliably measured.

Payables	41	Liabilities are recognised for amounts to be paid in the future for goods and/or services received, whether or not billed to the Department. It also includes an amount reported at balance date reflecting reimbursement of the unspent revenue to Central Financing Unit.	Payables are normally settled within 30 days. No interest is paid on outstanding payables.
Amount Owed to the Central Financing Unit	42	Refer note 42 & 43.	An amount of \$0.054m is paid on a six monthly basis. (Refer Receivables under Financial Assets). No interest is charged on this account.

Net Fair Values of Financial Instruments

Financial assets and liabilities are carried at their net fair value at balance date. The net fair value of financial assets and liabilities approximates their carrying value reported in the Statement of Assets and Liabilities on Behalf of the Territory.

Unrecognised Financial Instruments

There were no unrecognised financial assets or liabilities

2006	2005
\$'000	\$'000

Credit Risk

The extent of the Department's credit risk exposure is summarised as follows:

Receivables	200	237
Total	200	237

**DEPARTMENT OF EDUCATION AND TRAINING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
ON BEHALF OF THE TERRITORY FOR THE YEAR ENDED 30 JUNE 2006**

44. Financial Instruments continued

Interest Rate Risk

The Department's Territorial account exposure to interest rate risk and the average interest rate for each class of financial assets and financial liabilities are set out below:

Financial Instrument	Notes	Average Interest Rate %	Variable Interest Rate \$'000	Non Interest Bearing \$'000	Total \$'000 2006	Total \$'000 2005
<i>Assets</i>						
Cash and Cash Equivalents	39	-	-	84	84	154
Receivables – Amount owed by the Australian Taxation Office	40	-	-	103	103	76
Amount owed by the Gold Creek Primary Joint Venture	40 & 43	-	-	54	54	161
Other Receivables	40			43	43	-
<i>Liabilities</i>						
Payables	41	-	-	230	230	230
Amount owed to the Central Financing Unit by the Gold Creek Primary Joint Venture	43	-	-	54	54	161
Net Financial Assets/(Liabilities) and Net Assets		-	-	-	-	-

45. Reconciliation of previous Generally Accepted Accounting Principles to Australian Equivalents to International Financial Reporting Standards

On the adoption of the Australian Equivalent to IFRS, there are no material changes to the Operating Statement, Balance Sheet and the Cashflow Statement.

D.1.3 Statement of performance



11-10-06



ACT AUDITOR-GENERAL'S OFFICE

ADD/08

Dr Michele Bruniqun
Chief Executive
Department of Education and Training
Manning Clark Offices
Tuggerahong ACT 2901


Dear Dr Bruniqun

REPORT OF FACTUAL FINDINGS DEPARTMENT OF EDUCATION AND TRAINING STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2006

The ACT Auditor-General's Office has completed the review of the Statement of Performance of the Department of Education and Training for the year ended 30 June 2006.

I am pleased to attach the Statement of Performance together with the Report of Factual Findings. No matters of concern are identified in this Report.

I have provided a copy of these reports to the Minister for Education and Training, Mr Andrew Barr MLA.

Thank you for the cooperation of the staff of the Department during the review.

Yours sincerely



Fu Pham
Auditor-General
13 September 2006



ACT AUDITOR-GENERAL'S OFFICE



REPORT OF FACTUAL FINDINGS

DEPARTMENT OF EDUCATION AND TRAINING

To the Members of the ACT Legislative Assembly

Finding

Based on my procedures, no matters have come to my attention which indicate that the Statement of Performance of the Department of Education and Training (the Department) for the year ended 30 June 2006 does not fairly present the performance of the Department in accordance with the *Financial Management Act 1996*.

This finding should be read in conjunction with the following information.

Responsibility for the Statement of Performance

The Chief Executive of the Department is responsible for the Statement of Performance. This includes responsibility for the maintenance of adequate supporting records and internal controls that are designed to prevent and detect fraud and error, and for the measurement policies and estimates used in the preparation of the Statement of Performance.

Contents of the Statement of Performance

The Statement of Performance consists of the performance measures included in the Department's budget for the year ended 30 June 2006 and accompanying notes.

The Auditor's Responsibility

My responsibility is to provide a Report of Factual Findings on the performance measures included in the Department's Statement of Performance as required by the *Financial Management Act 1996* and the *Financial Management (Statement of Performance Scrutiny) Guidelines 2003*.

Scope

I have reviewed the Statement of Performance of the Department for the year ended 30 June 2006, in order to report on whether any matters have come to my attention that would indicate that the Statement of Performance is not fairly presented in accordance with the *Financial Management Act 1996*.

As disclosed in the Statement of Performance, in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2003*, I did not review the measures listed as 'strategic measures' in the Department's budget for the year ended 30 June 2006.

Level 4, 11 Moore Street, Canberra City, ACT 2601 | PO Box 279, Civic Square, ACT 2608
Telephone: 02 6207 0033 | Facsimile: 02 6207 0026 | Email: act.auditorgeneral@act.gov.au

My review was conducted in accordance with Australian Auditing Standards applicable to review engagements. A review is primarily limited to inquiries of the Department's representatives, analytical procedures and the examination of other available evidence.

These procedures do not provide all the evidence that would be required in an audit, thus the level of assurance provided is less than given in an audit. I have not performed an audit and, accordingly, I do not express an audit opinion on the Statement of Performance.

My procedures also did not include an assessment of the relevance or appropriateness of the measures contained within the Statement of Performance.

I have not expressed an opinion on the accuracy of explanations provided for variations between actual and budgeted performance due to the essential subjectivity of these explanations.

Independence

In conducting this review, I followed applicable independence requirements of Australian professional ethical pronouncements.



Ty Plummer
Auditor-General
13 September 2006



ACT AUDITOR-GENERAL'S OFFICE



REPORT OF FACTUAL FINDINGS

DEPARTMENT OF EDUCATION AND TRAINING

To the Members of the ACT Legislative Assembly

Matters Relating to the Electronic Presentation of the Statement of Performance

This Report of Factual Findings is for the Statement of Performance of the Department of Education and Training (the Department) for the year ended 30 June 2006 to be included on this website and other electronic media including CD ROM.

The Chief Executive of the Department is responsible for the integrity of the information placed on this website. I have not examined the integrity of this website. The Report of Factual Findings refers only to the Statement of Performance identified below. It does not provide a report on any other information, which may have been hyperlinked to or from the Statement of Performance. If users of the Statement of Performance are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the printed copy of the reviewed Statement of Performance, available from the Department, to confirm the information included in the reviewed Statement of Performance presented on this website.

Finding

Based on my procedures, no matters have come to my attention which indicate that the Statement of Performance of the Department for the year ended 30 June 2006 does not fairly present the performance of the Department in accordance with the *Financial Management Act 1996*.

This finding should be read in conjunction with the following information.

Responsibility for the Statement of Performance

The Chief Executive of the Department is responsible for the Statement of Performance. This includes responsibility for the maintenance of adequate supporting records and internal controls that are designed to prevent and detect fraud and error, and for the measurement policies and estimates used in the preparation of the Statement of Performance.

Contents of the Statement of Performance

The Statement of Performance consists of the performance measures included in the Department's budget for the year ended 30 June 2006 and accompanying notes.

The Auditor's Responsibility

My responsibility is to provide a Report of Factual Findings on the performance measures included in the Department's Statement of Performance as required by the *Financial Management Act 1996* and the *Financial Management (Statement of Performance Scrutiny) Guidelines 2003*.

Scope

I have reviewed the Statement of Performance of the Department for the year ended 30 June 2006, in order to report on whether any matters have come to my attention that would indicate that the Statement of Performance is not fairly presented in accordance with the *Financial Management Act 1996*.

As disclosed in the Statement of Performance, in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2003*, I did not review the measures listed as 'strategic measures' in the Department's budget for the year ended 30 June 2006.

My review was conducted in accordance with Australian Auditing Standards applicable to review engagements. A review is primarily limited to inquiries of the Department's representatives, analytical procedures and the examination of other available evidence.

These procedures do not provide all the evidence that would be required in an audit, thus the level of assurance provided is less than given in an audit. I have not performed an audit and, accordingly, I do not express an audit opinion on the Statement of Performance.

My procedures also did not include an assessment of the relevance or appropriateness of the measures contained within the Statement of Performance.

I have not expressed an opinion on the accuracy of explanations provided for variations between actual and budgeted performance due to the essential subjectivity of these explanations.

Independence

In conducting this review, I followed applicable independence requirements of Australian professional ethical pronouncements.



Tu Pham
Auditor-General

13 September 2006

ACT DEPARTMENT OF EDUCATION AND TRAINING

END OF YEAR REPORT

on the

STATEMENT OF PERFORMANCE

2005-06

**ACT Department of Education and Training
Statement of Performance
For the Year Ended 30 June 2006**

Statement of Responsibility

In my opinion, the Statement of Performance is in agreement with the Department's records, fairly reflects the service performance of the Department for the year ended 30 June 2006 and also fairly reflects the judgements exercised in preparing them.

Michelle Brannigan

Michelle Brannigan
Chief Executive
ACT Department of Education and Training
17 August 2006

ACT Department of Education and Training Statement of Performance For the Year Ended 30 June 2006

Strategic Indicators

Strategic Indicator 1 Student Performance

Description

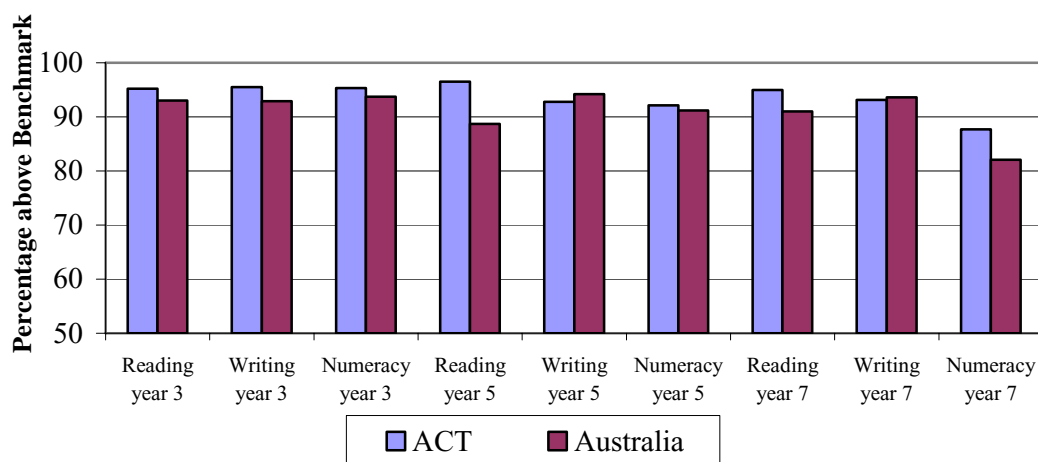
A key strategic priority is the achievement of excellent outcomes for students through high quality teaching and a broad and innovative curriculum.

Quality and effectiveness can be measured through student outcomes against national and international benchmarks and proficiencies.

A range of programs is used to measure student performance. At the national level, students in years 3, 5 and 7 are assessed against national benchmarks in reading, writing and numeracy. National assessment programs are currently being developed for science, civics and citizenship, and information and communication technology. At the international level, 15 year old students participate in the Program for International Student Assessment (PISA) and in years 4 and 8, students participate in the Trends in International Mathematics and Science Study (TIMSS).

National Reading, Writing and Numeracy Benchmarks

Percentage of Students Achieving the National Benchmarks in 2004



Result

ACT years 3, 5 and 7 reading and numeracy benchmark results for 2004 were among the highest in Australia.

ACT students performed well against the reading, writing and numeracy benchmarks in all year levels tested.

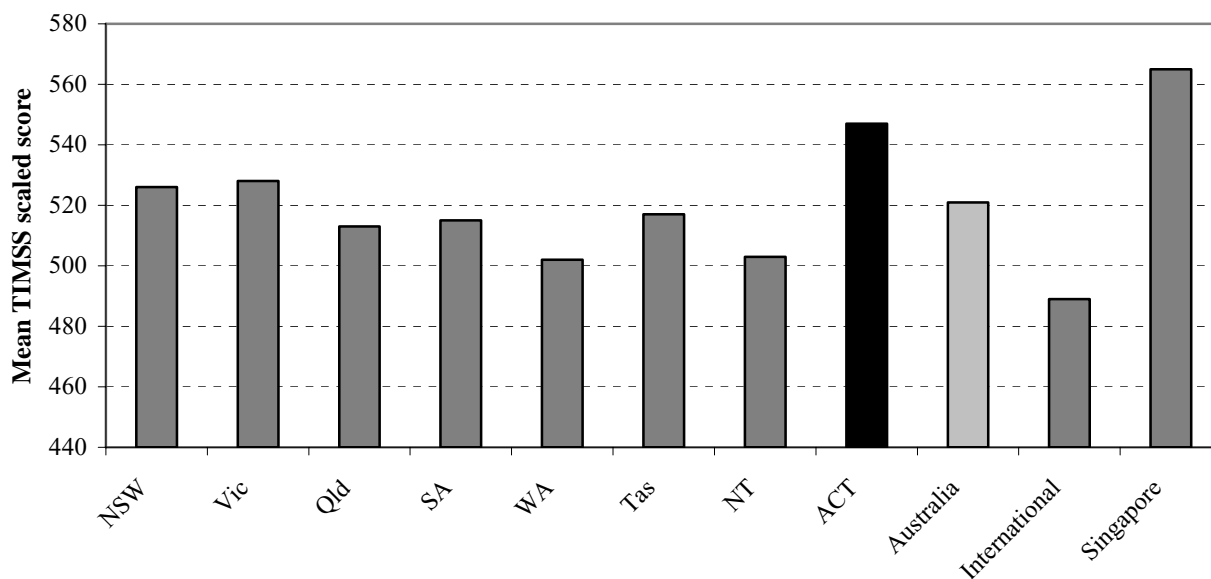
(The most recent reported figures were published by MCEETYA in the *National Report on Schooling in Australia*, 2004.)

Note to Strategic Indicators

In accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2005*, the above strategic indicators were not examined by the ACT Auditor-General's Office.

International Assessment Programs

Year 4 Science TIMSS 2002/03

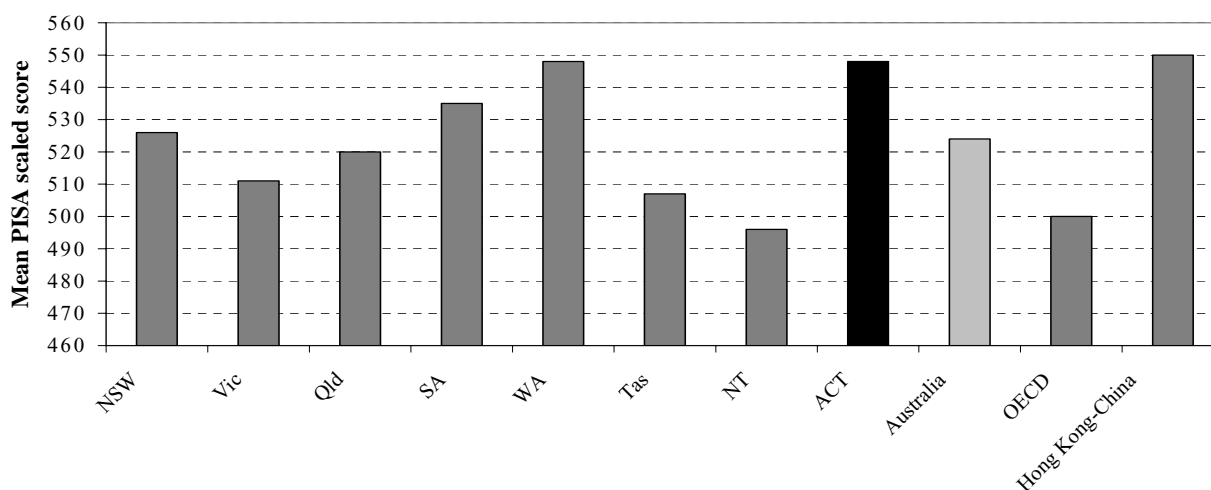


Result

ACT student achievement in the International Mathematics and Science Study (TIMSS) 2002-03 exceeds all other states and compares favourably internationally.

In the TIMSS science assessments, ACT year 4 students were ranked in the top band of countries and were significantly above the international average. ACT year 4 mathematics achievement was equivalent to the fifth international ranking.

Mathematical Literacy PISA 2003



Result

In the 2003 Program for International Assessment (PISA), the mathematical literacy of ACT 15 year olds was equal highest in Australia and significantly exceeded the average attained by member countries of the Organisation for Economic Cooperation and Development (OECD). Students in the ACT performed as well as students in Hong Kong-China, the highest performing country in mathematical literacy.

Note to Strategic Indicators

In accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2005*, the above strategic indicators were not examined by the ACT Auditor-General's Office.

ACT Department of Education and Training Statement of Performance for the year ended 30 June 2006

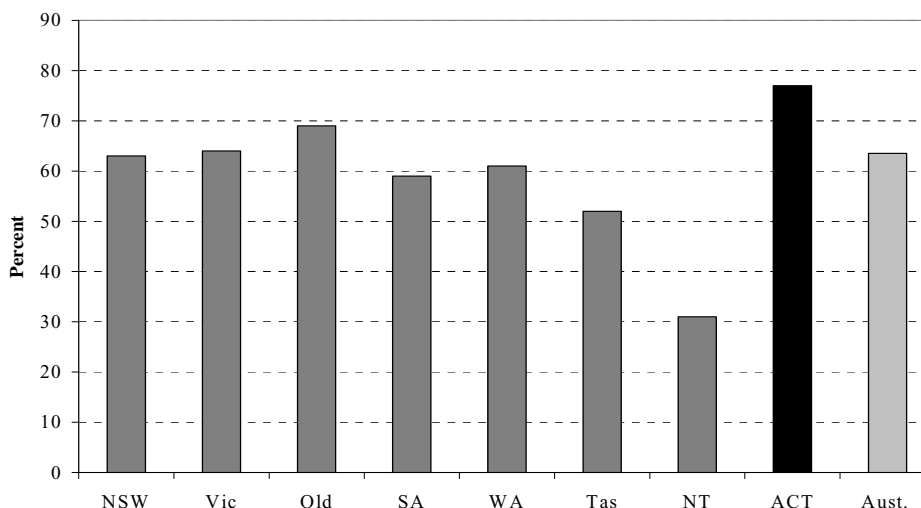
Strategic Indicator 2 Year 12 or equivalent completion rates

Description

The ACT Government is committed to the goal of encouraging all young people to achieve a year 12 certificate or equivalent. (*The Canberra Social Plan*, pp 50-51.)

A strategic indicator that measures the Government's progress in achieving this commitment is the proportion of people aged 19 years who have completed year 12 or equivalent as recorded in the Australian Bureau of Statistics Census of Population and Housing.

Proportion of people aged 19 years,
who have completed year 12 or equivalent



Source: ABS, 2001 Census cited in *Measuring Our Progress, Canberra's Journey To Sustainability*, Volume 2, Our Core dimensions, Chief Minister's Department, Canberra 2004.

Result

The Department is committed to maintaining high rates of year 12 or equivalent completion rates.

The Australian Bureau of Statistics (ABS) Census of Population and Housing collects completion rates. The 2001 ABS Census indicated that 77% of ACT 19 year olds had completed a year 12 or equivalent.

The Department's accountability measures report on the percentage of government school students who obtain a Year 12 Certificate or vocational equivalent. (Refer to Output Class 1, o. and q, p. 11).

Note to Strategic Indicators

In accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2005*, the above strategic indicators were not examined by the ACT Auditor-General's Office.

Statistical Information

ACT Education Statistics Number

Government School Education – as at February 2006

Number of government primary schools (including combined schools).	70
Number of students enrolled in government primary schools. ¹	19,033
Number of government high schools (including combined schools).	17
Number of students enrolled in government high schools. ¹	10,095
Number of government secondary colleges.	8
Number of students enrolled in government secondary colleges. ¹	6,013
Number of special schools.	4
Number of students in special schools.	322
Number of students receiving special education assistance in mainstream schools:	
• Primary	922
• High	339
• Colleges	115

Participation in education for full time students in the ACT - at August 2005².

Participation rates of:

• 15 year olds	109.9%
• 16 year olds	104.2%
• 17 year olds	93.1%
• 18 year olds	25.3%
• 19 year olds	2.2%

Non Government School Education - as at February 2006

Number of registered schools.	44
-------------------------------	----

Vocational Education and Training

Participation in vocational education and training for people aged 15 to 64 years. ³	9.6%
---	------

Early Intervention - as at February 2006

Number of government preschools ⁴ .	82
--	----

1. Includes students receiving special education assistance in mainstream schools.

2. Source: ABS *Schools Australia 2005*. Some ACT rates exceed 100%, largely as a result of NSW residents from surrounding areas enrolling in ACT schools.

3. Source: *Annual National Report of the Australian Vocational and Training System 2004*, Table 1.1, unpublished.

4. Including the preschool operating at the Co-Operative School and one at Jervis Bay Primary School, which is administered by the Department under a service agreement with the Australian Government.

Note to Statistical Information

The above statistical information was not examined by the ACT Auditor-General's Office.

**ACT Department of Education And Training
Total Cost and Government Payment For Outputs 2005 – 06**

Output Class	Reasons for Material Variance	Total cost			GPO		
		2005-06 Target	Result	Variance from Target	2005-06 Target	Result	Variance from Target
		\$'000	\$'000		\$'000	\$'000	
Output Class 1: Government School Education							
Output 1.1: Government Primary School Education		173,873	174,226	0.2%	150,569	149,624	-0.6%
Output 1.2: Government High School Education	1.	113,800	123,034	8.1%	98,758	98,138	-0.6%
Output 1.3: Government Secondary College Education		75,712	75,742	0.0%	65,209	64,800	-0.6%
Output 1.4: Government Special Education		45,438	45,035	-0.9%	39,937	39,687	-0.6%
Subtotal Output Class 1		408,824	418,037	2.3%	354,472	352,248	-0.6%
Output Class 2: Non Government School Education							
Output 2.1: Non Government School Education		1,358	1,352	-0.5%	1,291	1,278	-1.0%
Subtotal Output Class 2		1,358	1,352	-0.5%	1,291	1,278	-1.0%
Output Class 3: Vocational Education and Training Services							
Output 3.1: Planning and Coordination of Vocational Education and Training Services		22,192	22,537	1.6%	21,720	21,758	0.2%
Output 3.2: Provision of Vocational Education and Training Services through Canberra Institute of Technology		57,928	58,168	0.4%	57,928	58,168	0.4%
Subtotal Output Class 3		80,120	80,705	0.7%	79,648	79,926	0.3%
Output Class 4: Early Intervention							
Output Class 4.1: Early Childhood and Preschool Education		18,080	17,966	-0.6%	16,731	16,558	-1.0%
Subtotal Output Class 4		18,080	17,966	-0.6%	16,731	16,558	-1.0%
TOTAL		508,382	518,060	1.9%	452,142	450,010	-0.5%

The above Statement of Performance should be read in conjunction with the accompanying notes.

Note to Accountability Indicators

The above accountability indicators were examined by the ACT Auditor-General's Office in accordance with the *Financial Management Act 1996*.

Reasons for material variance

1. This overspend is primarily due to the write off of Ginninderra District High School as a result of the Government's decision to close the school and build a preschool to year 10 school on the site.

Notes to measures

All measures – All amounts have been rounded to the nearest thousand dollars (\$'000).
Numbers may not add due to rounding.

Note to Accountability Indicators

The above accountability indicators were examined by the ACT Auditor-General's Office in accordance with the *Financial Management Act 1996*.

Accountability Indicators

OUTPUT CLASS 1: GOVERNMENT SCHOOL EDUCATION
<p>Description: Provision of government school education to all enrolled students in kindergarten to year 12. Education in government schools is guided by six principles: best practice, high standards, self assessment, innovation, professional learning communities and quality teaching. Special education is provided in special and mainstream schools with a focus on literacy and numeracy, health and self management, and interpersonal skills appropriate to the assessed needs of students with disabilities.</p>

Measure	2005-06 Target	Amended Target	Result	%Variance from Original Target	%Variance from Amended Target	Reasons for Material Variance
a. Students in year 3 who meet and exceed the national benchmarks for reading and writing.	90%		90%	0.0		
b. Students in year 3 who meet and exceed the national benchmarks for numeracy.	90%		93%	3.3		
c. Students in year 5 who meet and exceed the national benchmarks for reading and writing.	90%		91%	1.1		
d. Students in year 5 who meet and exceed the national benchmarks for numeracy.	90%		91%	1.1		
e. Students in year 7 who meet and exceed the national benchmarks for reading and writing.	85%		83%	-2.4		
f. Students in year 7 who meet and exceed the national benchmarks for numeracy.	85%		83%	-2.4		
g. Indigenous students in year 3 who meet and exceed the national benchmarks for reading and writing.	90%		84%	-6.7		
h. Indigenous students in year 3 who meet and exceed the national benchmarks for numeracy.	90%		91%	1.1		
i. Indigenous students in year 5 who meet and exceed the national benchmarks for reading and writing.	75%		76%	1.3		
j. Indigenous students in year 5 who meet and exceed the national benchmarks for numeracy.	75%		79%	5.3		
k. Indigenous students in year 7 who meet and exceed the national benchmarks for reading and writing.	75%		55%	-26.7		1.
l. Indigenous students in year 7 who meet and exceed the national benchmarks for numeracy.	65%		54%	-16.9		2.

Note to Accountability Indicators

The above accountability indicators were examined by the ACT Auditor-General's Office in accordance with the *Financial Management Act 1996*.

Measure	2005-06 Target	Amended Target	Result	%Variance from Original Target	%Variance from Amended Target	Reasons for Material Variance
m. Individual Learning Plans (ILP) completed for students in special and mainstream schools who access special education services.	95%		99%	4.2		3.
n. Percentage of year 10 students who proceed to government secondary college education.	85%		87%	2.4		
o. Percentage of year 12 students who receive a year 12 certificate.	85%		86%	1.2		
p. Percentage of year 12 students who receive a Tertiary Entrance Statement.	50%		48%	-4.0		
q. Percentage of year 12 students who receive a nationally recognised vocational qualification.	55%		61%	10.9		
r. Overall satisfaction with government primary school education.	87%		93%	6.9		
s. Overall satisfaction with government high school education.	82%		83%	1.2		
t. Parent satisfaction with their child's special education program as measured by annual survey.	95%		94%	-1.1		
u. Average cost per government primary school student.	\$9,473		\$9,620	1.6		
v. Average cost per government high school student.	\$11,473		\$12,611	9.9		
w. Average cost per government secondary college student.	\$13,097		\$12,842	-1.9		
x. Average cost per government special school student in special schools.	\$48,001		\$48,387	0.8		
y. Average cost per government special education student in mainstream schools.	\$21,943		\$21,406	-2.4		

The above Statement of Performance should be read in conjunction with the accompanying notes.

Reasons for material variance:

1. Fewer Indigenous students in Year 7 than expected achieved on or above the benchmark cut score for both Reading and Writing. The Reading benchmark was achieved by 68% of Indigenous students, with an error margin of +/-12.3%. The Writing benchmark was achieved by 74% of Indigenous students, with an error margin of +/- 15.8%. Because the number of Indigenous students is very small, the movement of one student above or below the benchmark can change the percentage results significantly.
2. The small number of Indigenous students at each year level means that the movement of one student above or below the benchmark cut score can result in significant percentage changes.
3. An increase in marketing of vocational qualifications has resulted in an increase in certificates issued.
4. The average cost per government high school student was higher due to the write off of Ginninderra District High School.

Note to Accountability Indicators

The above accountability indicators were examined by the ACT Auditor-General's Office in accordance with the *Financial Management Act 1996*.

OUTPUT CLASS 2: NON GOVERNMENT SCHOOL EDUCATION

Description: The Department contributes to the maintenance of standards in non government schools and home education through compliance and registration; accreditation and certification of senior secondary courses; support and liaison with the non government sector; administration and payment of Commonwealth Government and Territory grants for the non government sector; and the conduct of the February non government schools census.

Measure	2005-06 Target	Amended Target	Result	%Variance from Original Target	%Variance from Amended Target	Reasons for Material Variance
a. Non government school registration reviews completed within the period required under the <i>Education Act 2004</i> .	100%		92%	-8.0		1.
b. Home education registration reviews completed within the period required under the <i>Education Act 2004</i> . ^{i.}	95%		N/A	N/A		
b. Home education registration reviews completed within three months of receipt of an application. ^{ii.}	95%		100%	5.3		
c. Grants paid within the required period of receiving funds from the Commonwealth Government.	100%		100%	0.0		
d. Satisfaction with the Non Government Education section as measured by annual survey.	87%		93%	6.9		

The above Statement of Performance should be read in conjunction with the accompanying notes.

Reasons for material variance

1. A decision to register a school for extension of year levels for 2006 was made in December 2005, on the condition that the school could demonstrate compliance with registration requirements. The delegate made a decision within the period required under the *Education Act 2004*, however, the school required an additional four months to demonstrate compliance.

Notes to measures

- b.i. This measure was deleted in the first quarter 2005-06 and replaced by the measure below.
- b.ii. New measure from the commencement of the 2005-06 financial year. The wording of the measure was changed by notifiable instrument NI2005-383 from 'within the period required under the *Education Act 2004*' to 'within three months of receipt of an application'. The change provided a more rigorous measure of the efficiency of Departmental administrative processes.

Note to Accountability Indicators

The above accountability indicators were examined by the ACT Auditor-General's Office in accordance with the *Financial Management Act 1996*.

OUTPUT CLASS 3: VOCATIONAL EDUCATION AND TRAINING

Output 3.1: Planning and Coordination of Vocational Education and Training Services

Description: Contribute to the planning and coordination of vocational education and training by managing apprentice and traineeship schemes, and registration and accreditation of providers under the Quality Framework. Disbursal of funding for training to the Canberra Institute of Technology and through competitive processes.

Measure	2005-06 Target	Amended Target	Result	%Variance from Original Target	%Variance from Amended Target	Reasons for Material Variance
a. Total number of hours under programs available for competitive purchase.	1,600,000		1,836,806	14.8		1.
b. Total reported number of training commencements under available programs.	6,200		6,670	7.6		
c. Percentage of apprentices satisfied with their training under New Apprenticeships.	80%		87%	8.7		
d. Percentage of employers satisfied with their employees' training under New Apprenticeships.	80%		85%	6.2		

The above Statement of Performance should be read in conjunction with the accompanying notes.

Reasons for material variance:

- The training activity in 2005-06 demonstrates continuous uptake of vocational training.

Notes to measures

Reasons for the increase in hours with no corresponding increase in costs include:

- an increase in the proportion of continuing enrolments; commencement payments (50%) for these enrolments have been made but the completion payments are yet to be made, and
- savings in administrative expenditure.

Note to Accountability Indicators

The above accountability indicators were examined by the ACT Auditor-General's Office in accordance with the *Financial Management Act 1996*.

OUTPUT CLASS 3: VOCATIONAL EDUCATION AND TRAINING

Output 3.2: Provision of Vocational Education and Training Services through the Canberra Institute of Technology

Description: Provision of places in publicly funded courses at the Canberra Institute of Technology, consistent with training needs as identified in the ACT Vocational Education and Training Plan.

Measure	2005-06 Target	Amended Target	Result	%Variance from Original Target	%Variance from Amended Target	Reasons for Material Variance
a. Student contact hours delivered by the Canberra Institute of Technology.	3,735,000		3,765,750	0.8		
b. Publicly funded course enrolments.	13,229	15,000	15,757	19.1	5	1.
c. Module pass rates.	75%		78%	4.0		
d. Course completions by students.	4,500	5,500	5,025	11.7	-9	2.
e. Graduate satisfaction with courses.	83%		85%	2.4		
f. Employer satisfaction with Canberra Institute of Technology trained employees.	80%		82%	2.5		
g. Average Government payment per annual curriculum hour.	\$15.50		\$15.38	-0.8		

The above Statement of Performance should be read in conjunction with the accompanying notes.

Reasons for material variance

- Enrolments are higher than target due to increasing activity in shorter duration programs.
- The completion rate is significantly higher than target due to the higher number of enrolments, and an increase in programs offered with multiple exit points that enable continuing students to gain recognition for completing different levels of competency within a program of study.

Notes to measures

- The target was increased by notifiable instrument NI2006-110 for the second half of the 2005-06 financial year. The target has been increased to more accurately reflect the activity in course enrolments and course completions.
- The target was increased by notifiable instrument NI2006-110 for the second half of the 2005-06 financial year. The target has been increased to more accurately reflect the activity in course enrolments and course completions.

Note to Accountability Indicators

The above accountability indicators were examined by the ACT Auditor-General's Office in accordance with the *Financial Management Act 1996*.

OUTPUT CLASS 4: EARLY INTERVENTION

Output 4.1: Early Childhood and Preschool Education

Description: Provision of early intervention programs to children from around two to six years who are not enrolled in a primary school and who have a disability or a developmental delay. Provision of preschool education to all eligible four year olds to consolidate and extend early learning experiences.

Measure	2005-06 Target	Amended Target	Result	%Variance from Original Target	%Variance from Amended Target	Reasons for Material Variance
a. Number of eligible children with developmental delays and disabilities who attended an early intervention program.	450		433	-3.8		
b. Individual Learning Plans (ILPs) completed for students in early intervention programs.	90%		89%	-1.1		
c. Parent satisfaction with their children's progress in early intervention placement as measured by annual survey.	85%		97%	14.1		1.
d. Number of children attending government preschools.	3,622		3,535	-2.4		
e. Parent satisfaction with their children's preschool education as measured by annual survey.	92%		95%	3.3		

The above Statement of Performance should be read in conjunction with the accompanying notes.

Reasons for material variance

1. High level of parent satisfaction indicates positive support for early intervention programs.

Notes to measures

- d. The target for 2005-06 is based on the September 2004 Census. The result is taken from the September 2005 Census.

Note to Accountability Indicators

The above accountability indicators were examined by the ACT Auditor-General's Office in accordance with the *Financial Management Act 1996*.

D.2 Strategic asset management

The Department's asset management strategy includes the following key principles:

- asset management activities are undertaken within an integrated framework
- asset management practices and decisions are guided by service delivery needs
- asset planning and management are integrated with corporate and business plans, as well as the budgetary and reporting processes
- capital expenditure decisions are based on evaluations of alternatives that take into account full life cycle costs, benefits and risks.

The Department is responsible for 95 schools (primary, special, high and colleges) and 82 preschools. To keep these buildings in a fit and useable state, the Department has a maintenance program for urgent and minor repairs, recurring maintenance, and to rectify vandalised and damaged facilities. In addition, the Department has a capital works program for the upgrade of school and preschool facilities.

The Department is confronted with several asset management issues including:

- ageing asset stock
- refurbishment
- utilisation of existing facilities
- demographic change.

In response to these issues, the ACT Government made a major announcement on 6 June 2006 in the context of the 2006–07 Budget. The proposal put forward by the ACT Government is outlined in *Towards 2020: Renewing Our Schools*.

Towards 2020: Renewing Our Schools is designed to provide ACT students with greater choice and diversity through the provision of a range of high quality learning environments and opportunities. *Towards 2020: Renewing Our Schools* is a comprehensive proposal that takes into consideration changing demographic, social and educational factors that relate to the ACT's capacity to provide a quality public education system for the next generation.

Under the proposal, one college, one high school, 15 primary and 22 preschools would close over the next three years, subject to Government decision. In addition, there will be record investment in school facilities with a \$90 million injection provided over four years to upgrade existing school facilities.

Assets managed

The Department managed assets with a total Net Book Value of \$547.3 million as at 30 June 2006.

Assets managed include:

- land and buildings (including land and building improvements) for schools and preschools – \$538.9 million
- leasehold improvements - \$0.5 million
- computing equipment – \$3.7 million
- plant and equipment – \$2.0 million
- motor vehicles and mobile plant – \$0.4 million
- office equipment – \$1.0 million
- furniture and fittings – \$0.6 million
- leased computers and equipment – \$0.2 million.

During 2005–06 the following significant assets were added to the Department's asset register:

- completed works to rebuild Birrigai Outdoor School – \$4.2 million
- Telopea School Library – \$1.5 million
- capital works at various school and preschool sites – \$14.5 million.

During 2005–06 the following significant assets were removed from the Department's asset register:

- Ginninderra District High School closed on 25 January 2006 and will be demolished during 2006–07 to make way for the new West Belconnen School
- Uriarra Primary School site has been disused since the 2003 bushfires and was transferred to the Department of Territory and Municipal Services

- Erindale Skate Park was transferred to the Department of Territory and Municipal Services
- Impairment of assets of \$50.6 million – in accordance with the newly introduced Accounting Standard AASB 136, the Department conducted an assessment of its assets to ascertain whether there was any indication of impairment as at 30 June 2006. All impairment losses were recognised against the relevant class of asset in the asset revaluation reserve, resulting in a corresponding reduction to the carrying amount of assets in the balance sheet.

Assets maintenance and upgrade

Major asset upgrades completed during 2005–06

Approved funding of \$11.05 million was provided in the 2005–06 Budget for capital upgrades at schools and preschools. The funds were allocated across eight asset categories for schools, and the proposed project activities are shown below.

The following asset categories and funding were completed in 2005–06:

- **Older school refurbishments – \$1.8 million**

Work to undertake major refurbishment at selected schools was completed. In 2005–06 major upgrading works have taken place at Ainslie Primary School with forward design work undertaken at Campbell High School. Upgrading work at Ainslie Primary School is ongoing and is scheduled to be completed in 2006–07.

- **Older preschool refurbishments – \$1.3 million**

Major upgrading works were undertaken at a number of preschools for the reporting period at an estimated cost of \$1.3 million. Work at these sites included, but was not limited to, the repair and replacement of plumbing and drainage, glazing, electrical, roofing, ventilation and heating, security, student staff toilets, floor coverings, internal and external painting, wet areas and kitchens.

- **Student amenity and infrastructure – \$1.5 million**

Upgrades to four school canteens, refurbishment to student and staff toilets in eight schools, upgrades to staff facilities in four schools and refurbishments to administration areas in three schools were completed in this category. In addition, a program commenced in 2005–06 to upgrade ovals at selected schools. An additional \$300 000 was allocated for the ovals upgrade project within the program during the year.

- **Specialist teaching area improvements – \$2.3 million**

A major refurbishment program to science areas was completed at two schools. Upgrades to four schools' technology areas and two schools' home science facilities, upgrade to an art facility in a high school, and electrical upgrades to computer rooms in nine high schools and colleges were also completed.

- **Building services improvements – \$1.5 million**

Significant work in upgrading electrical supply and distribution in six schools was completed as a major program. In addition, minor electrical upgrades were completed to supplement the Schools Information Technology Infrastructure Fund program, to ensure all schools meet the minimum standards for information technology installations in schools.

Security works were completed to improve the fencing at four schools, and to undertake minor system upgrades at a number of other schools following the security system audit. Heating and ventilation improvements were also completed at a number of schools.

- **Health and safety improvements – \$1.25 million**

The machine safeguarding program was completed at selected schools. In addition, the major program to replace non-compliant glass across all schools, instal roof safety systems, and provide soft fall in play areas and shade structures at six schools was completed.

- **Support for disabled persons – \$1.3 million**

In addition to providing specific modifications to support the enrolment of a special needs student in one school, major work to improve accessibility in selected schools was completed. Minor works were undertaken at a further nine schools and works to improve or provide facilities for Special Learning Units were provided at four schools.

- **Transportables – \$0.1 million**

Expenditure of around \$100 000 for refurbishment work on existing transportable classrooms was incurred. Of the original budget, \$300 000 was redirected to upgrade ovals under the Student Amenity and Improvement program.

Asset maintenance

The Department prepares annual asset management plans for facilities in consultation with schools. Information from building condition assessments and various other sources is used to develop annual and longer term asset management plans.

Under school-based management arrangements, asset management is undertaken in partnership with schools. Asset management plans are prepared for each school and are based on building condition audits, requests from schools and information gained from other sources such as consultants' reports and site visits. Works are subsequently undertaken by both schools and central office, and larger and more significant works are included in the capital works program. The need for increased maintenance and major refurbishment is more evident as the asset stock continues to age.

As a continuation of the 2004–05 Budget initiative, the 2005–06 Budget provided additional funding of \$1.025 million for school repairs and maintenance. This Budget initiative allows for improvements to buildings to address the escalating repair and maintenance costs of an ageing stock, including infrastructure and safety improvements and urgent works in response to the ongoing comprehensive building condition assessment.

Building condition assessments for schools and preschools are undertaken on a three-year rolling program basis. The first round of the rolling program for schools commenced in October 2003 and is scheduled for completion in November 2006. Fifty school and 23 preschool building condition assessments have been completed.

Asbestos surveys of schools commenced in late 2004, and surveys of preschools commenced in the first half of 2005. Asbestos survey reports for all departmental school sites were completed by June 2006.

The Department's practice is that where materials containing asbestos are identified, expert advice is obtained and the material containing asbestos removed if this is recommended.

In early June 2005 material identified as asbestos was found in the ceiling space of the ground floor of a two-storey building at Campbell Primary School. Air testing was undertaken with no airborne asbestos fibres found. Staff and families of students were fully informed of the results and of the proposed process for removal of the asbestos material.

The removal and disposal of contaminated materials, including the refurbishment of affected areas, commenced in December 2005 when all staff and students were offsite. This work was completed by the end of January 2006. The work was undertaken by a qualified asbestos removalist in accordance with Workcover Australia and ACT Waste Management Guidelines.

The removal of the asbestos material and the remedial building works proceeded smoothly with a minimum of disruption to staff, students and the community. The school commenced normal operations for the start of the 2006 school year.

The continuing drought conditions have impacted on the grounds and play areas of schools. Reduced water availability has contributed to many trees becoming distressed. Significant works to reduce the risks associated with unsafe trees have been completed.

Water management

The Department is committed to the *Think Water, Act Water* strategy. It is estimated that approximately 40 per cent of water in schools is used indoors, with 60 per cent being used outdoors. The Department has been working with schools since the mid-1990s to reduce the amount of irrigated grass areas in schools. The water saving measures undertaken by the Department have contributed to a reduction in water consumption consistent with the water savings targets during the period of water restrictions in the ACT. The installation of water saving devices, such as cistern displacement devices and low flow taps, continues to assist in long term reductions in water consumption.

Schools have played a role in helping to conserve the ACT's precious water resources and have demonstrated to the community that the Government is leading by example.

The Department adhered to the permanent water conservation measures introduced by the ACT Government on 31 March 2006, by ensuring irrigation of school grounds occurs between the required times of 6 pm to 9 am from 1 September to 31 May 2006.

The majority of school grounds display evidence of playing surface deterioration from four years of water restrictions. An ongoing program for ground restoration has been established and restorative works will commence on the playing surfaces at eight priority schools during 2006. Further schools will be identified for future years.

Investing in Our Schools program

The Investing in Our Schools program (IOSP) is an Australian Government initiative that is providing \$1 billion funding for infrastructure projects in schools over four years. The program will deliver \$700 million in grants over four years to government school communities throughout Australia, and \$300 million to non-government schools.

ACT government school communities are expected to have access to around \$11 million over the period 2005 to 2008. A school may obtain several grants over the four-year period, or it may receive a single grant up to the total limit per school of \$150 000 over the course of the program.

Grants may be used for a variety of projects, ranging from the purchase of new equipment such as information technology equipment, to the construction or modification of buildings such as a new shade structure.

Funding approved under the IOSP was granted in two funding rounds, with submissions for the third funding round currently open as at 30 June 2006. In round one, \$1.85 million was granted to 45 schools. In round two, \$5.58 million was granted to 62 schools. Round one projects have been completed at all schools. Although some round two projects have commenced, many have yet to start because the Australian Government funding was only received in mid-June 2006.

Office accommodation

The Department employs 377 employees in leased office space occupying 6 630 square metres at Manning Clark Offices (MCO) and Homeworld in Tuggeranong. The average area occupied by each employee is 17.5 square metres.

During the year, the Department employed a number of strategies to improve functionality and increase the efficiency of leased office accommodation. The underlying drivers for the Department's office accommodation strategy were the need to:

- backfill into space in MCO vacated by the Office for Children, Youth and Family Support (OCYFS)
- realign the organisation's accommodation to the new structure
- reduce the amount of leased office accommodation in the portfolio, especially in the more expensive localities like Civic
- make better use of departmentally owned buildings for office accommodation where possible (including upgrading surplus school space to office accommodation standards)
- improve the present utilisation rates of the Department's rented office accommodation
- consolidate all the main office locations within the Tuggeranong/Woden/Weston hub for greater functional advantages and operational efficiencies across the Department.

The major accommodation initiatives for the year were:

- moving the Training and Adult Education Branch from 40 Allara Street, Civic to MCO, Tuggeranong
- upgrading facilities at the Lyons Centre (Lyons Primary School) to accommodate additional office staff, including the Office of the Board of Senior Secondary Studies.

Other activities included:

- reworking the space at MCO vacated by OCYFS following their move to 11 Moore Street in August 2005. This also incorporated some of the changed working arrangements resulting from the restructure of the Department
- consolidating the space used by the Information Management Branch at Homeworld
- reworking space at Gambarri (Yarralumla Primary School) and the Weston Primary School, to improve functionality for staff from the Student Services and Equity Branch.

In addition to leased office accommodation, the Department has established a number of offices in surplus space in schools. These centres include:

- Centre for Teaching and Learning at Canberra College (Weston campus)
- Lyons Centre at Lyons Primary School
- Maribyrnong Centre at Maribyrnong Primary School, Kaleen
- Gambarri Centre at Yarralumla Primary School
- Weston Creek Centre at Weston Creek Primary School
- Mawson Centre at Mawson Primary School
- Higgins Centre at Higgins Primary School
- Student Counselling and Welfare at Melrose High School.

These centres accommodate a mix of full-time office staff and itinerant teaching staff, providing services to schools throughout the ACT. Approximately 113 employees work in these centres.

Energy reduction strategies

Energy consumption

Energy consumption data collation occurs in arrears with 2004–05 consumption data being reported on in 2005–06.

The Department seeks to integrate energy sustainable design principles into new and refurbished building construction projects wherever practicable.

See Part C.3.2 for further information on this topic.

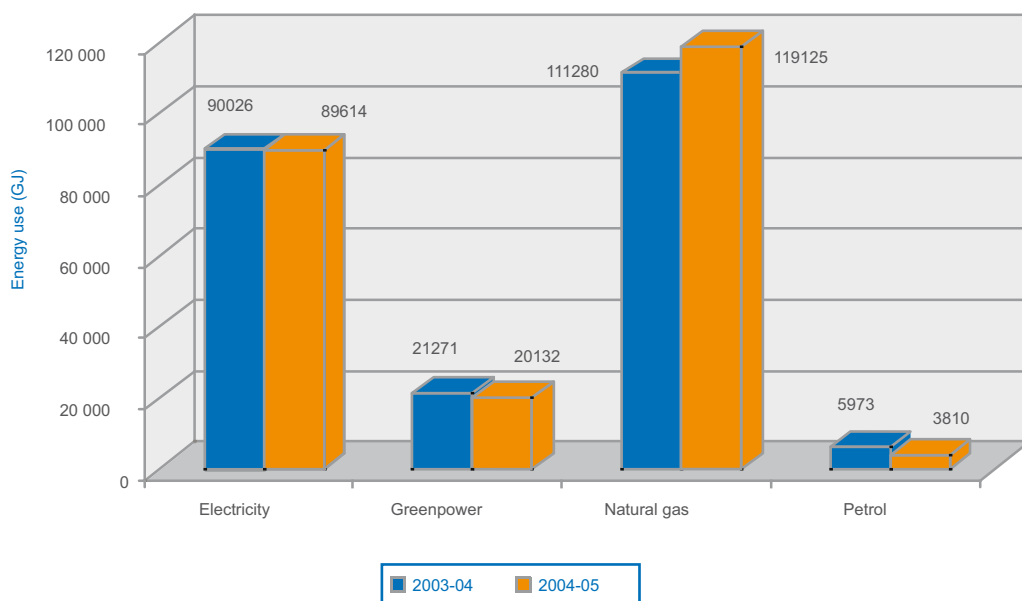
Energy efficiency remains a high priority across departmental assets. Increasing demand on electrical systems through information technology (IT) enhancement in schools is resulting in increased demand for electrical energy across school sites. To meet the new demands in specific areas of schools, upgrading of electrical supply systems and electrical reticulation is occurring along with IT system and equipment upgrading.

Notwithstanding this additional demand, electricity consumption over the 2004–05 period reduced by 1 per cent (1 551 gigajoules (GJ)) with a mix of increases and decreases across individual schools and preschools. Environmentally friendly green power from renewable sources is purchased by the Department through the whole of government electricity supply contract and comprises 25 per cent of electricity consumed.

In 2004–05, gas consumption increased by 7 per cent (7 845 GJ) across the Department relative to 2003–04 levels (Figure 10). Gas is predominantly consumed for heating. The positive variance can be linked to seasonal conditions during the school year where the months of May, June and July were incrementally colder than the previous year.

Motor vehicle fuel consumption during 2004–05 reduced by 37 per cent (2 163 GJ) compared to 2003–04, predominantly due to a departmental vehicle fleet reduction over this period resulting from the removal of the Office for Children, Youth and Family Services vehicles. Use of a hybrid car also contributed to the decrease in fuel consumption.

Figure 15: Energy consumption 2003–04 and 2004–05



For more information contact:

Director
Finance and Facilities
Telephone: (02) 6205 9108.

D.3 Capital works

The Department's capital works management program for 2005–06, detailing the completed projects and the works still in progress at year end, is shown in Table 21.

Significant achievements in capital works during 2005–06 include:

Birrigai Outdoor School

Rebuilding of Birrigai Outdoor School was completed in April 2006. Accommodation, administration and educational buildings are all now in use allowing this bushland educational centre to re-commence operations following destruction of the facilities in the 2003 bushfires.

Harrison School – special needs student integration

Design of the new Harrison School was progressed to preliminary sketch plan stage.

The school is being designed specifically for the inclusion and integration of special needs students by providing for their individual requirements in the initial design. The first stage of the school catering for preschool to year 6 students is scheduled to open in 2008.

Magic Garden

Theodore Primary School and Menslink – Project Orientated School Mentoring

The Magic Garden Program is an activity operated within the Theodore Primary School environment with the presence of a volunteer adult mentor who assists students to work cooperatively to create and maintain a garden.

Students meet with the mentor each week of the school year and develop practical skills in gardening and school maintenance. Throughout the year students have contributed to the improvement of the school environment by building seating for students and gardens around playground areas.

Students have benefited from their participation in a positive and cooperative group activity which contributes to the well-being of the school community.

Table 21: Capital works management

Project	Original project value	Revised project value	Prior year expend	Actual finance 2005-06	Actual expenditure 2005-06	Total finance to date	Total expenditure to date	Estimated completion date	Actual completion date
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
NEW WORKS									
Transportable classrooms	400	100	0	100	100	100	100	Jun 2006	Completed
New preschool and primary school East Gungahlin	1 400	1 400	0	0	0	0	0	Dec 2006	
Older school refurbishments	1 800	1 800	0	1 800	1 600	1 800	1 600	Jun 2006	Aug 2006
Older preschool refurbishments	1 300	1 300	0	1 300	1 300	1 300	1 300	Jun 2006	Completed
Student amenity and infrastructure	1 200	1 500	0	1 500	1 500	1 500	1 500	Jun 2006	Completed
Specialist teaching area improvements	2 300	2 300	0	2 300	2 300	2 300	2 300	Jun 2006	Completed
Building services improvements	1 500	1 500	0	1 500	1 491	1 500	1 491	Jun 2006	Completed
Health & safety improvements	1 250	1 250	0	1 250	1 250	1 250	1 250	Jun 2006	Completed
Support for disabled persons	1 300	1 300	0	1 300	1 300	1 300	1 300	Jun 2006	Completed
Total new works	12 450	12 450	0	11 050	10 841	11 050	10 841		
WORKS IN PROGRESS									
Melrose High School new gymnasium	2 500	2 800	119	0	166	900	285	Feb 2007	
Older schools refurbishments	2 500	2 500	959	1 000	1 541	2 500	2 500	Jun 2006	Completed
Other facilities/ upgrades Telopea School Library	1 500	1 500	600	900	900	1 500	1 500	Nov 2005	Completed

Project	Original project value	Revised project value	Prior year expend	Actual finance 2005–06	Actual expenditure 2005–06	Total finance to date	Total expenditure to date	Estimated completion date	Actual completion date
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		
Safety facilities glazing, roof safety and softfall	1 000	1 000	365	300	635	1 000	1 000	Jun 2006	Completed
Safety facilities access for disabled	900	900	735	150	165	900	900	Dec 2005	Completed
Birrigai Outdoor Educational Centre	2 100	2 100	678	1 500	1 422	2 100	2 100	Apr 2006	Completed
<i>Forward Design</i>									
• Gungahlin East primary school & preschool	500	500	19	500	430	500	449	Jun 2006	
Total works in progress	11 000	11 300	3 475	4 350	5 259	9 400	8 734		
PRIOR YEARS DEFERRALS									
Completed works	4 550	4 550	3 641	0	882	4 550	4 523		Completed
New P–10 school in West Belconnen stage 1	0	1 780	0	0	178	1 780	178	Jun 2007	
Gungahlin High School	19 955	21 705	21 388	0	204	21 705	21 592	Jan 2005	Mar 2007
Gungahlin Primary School	8 592	10 442	9 964	0	108	10 442	10 072	Jan 2004	Mar 2007
Total Expenditure For 2005–06	56 547	62 227	38 468	15 400	17 472	58 927	55 940		

Table 22: Reconciliation schedules

Reconciliation report	2005–06
	\$'000
Reconciliation of total current year financing	
Total current year capital works financing	15 400
Add: Financing of other capital injections	3 905
Capital Injection from government per cash flow statement	19 305
Reconciliation of total current year actual expenditure – against financing	
Total current year capital works expenditure	17 472
Total current year capital initiatives expenditure	4 597
Subtract: Roll forward unspent funds from 2004–05	(4 811)
Add: Rollover unspent funds 2005–06	2 047
Capital injection from government per cash flow statement	9 305
Reconciliation of total current year actual expenditure	
Total current year capital works expenditure	17 472
Add: Capital initiative – School Renewal fund	1 999
Add: Capital initiative – Interactive Whiteboards	806
Add: Capital initiative – Investing In Our Schools program (Australian Government)	1 780
Add: Capital initiative – Emergency Evacuation Centres (Australian Government)	12
Add: Birrigai reconstruction (funded through insurance proceeds)	1 748
Add: Asset purchases outside of capital works program	947
Purchase of property, plant and equipment as per cash flow statement	24 764

For more information contact:

Director
 Finance and Facilities
 Telephone: (02) 6205 9108.

D.4 Government contracting

Procurement principles and processes

The procurement legislative framework currently comprises:

- *Government Procurement Act 2001 (republication No 7)*
- *Government Procurement (Approved Procurement Units) Guideline 2002 No 1*
- *Government Procurement (Principles) Guideline 2002 (Republication No 2)*
- *Government Procurement (Quotation and Tender Thresholds) Guideline 2003 No 1.*

The Department's Approved Procurement Unit (APU) reviews all individual procurement proposals with a value above \$50 000 and notes the Tender Evaluation Report for all procurement activities above \$20 000. The APU met 42 times during the year.

All procurements above \$100 000 are subject to open public tender and contracts above \$50 000 and are published on the government wide contract register.

ACT Procurement Solutions and Facilities Management in the Department of Urban Services manage major expenditure for schools through the capital works and maintenance programs, respectively.

In undertaking its procurement activities the Department has complied with the *Government Procurement Act 2001* and the subordinate legislation. The processes used to select and manage contractors and consultants were consistent with the ACT Government Procurement Guidelines.

All procurement officers are aware that procurements under \$50 000 must comply with the *Government Procurement Act 2001*, in particular the Quotation and Tender Thresholds Guideline.

The Department's central office expenditure mainly included the acquisition of expert advice regarding curriculum and vocational issues and other education-related issues. There were also a number of contracts relating to specific items such as security services for departmental sites.

Contract information provided by schools related mainly to site maintenance and security issues. The range of specific contracts included heating, ventilation and air-conditioning (HVAC), fire services, cleaning, grounds maintenance and security. In addition, some schools used funds to purchase electronic teaching aids.

To ensure compliance with their employee and industrial relations obligations, upon signing a contract with the Department, all providers of goods and services are required to sign an Ethical Suppliers Declaration stating, *inter alia*, that all award entitlements will be paid.

The Department had no reported incidents of non-compliance with the Ethical Suppliers Declaration. However, if any were to be identified, immediate action to investigate their veracity would be undertaken and appropriate procedures enforced if necessary.

In April 2005, the Department was exempted for two years from the process of centralising procurement activities with ACT Procurement Solutions in ACT Treasury. However, the 2006–07 Budget agreed that the centralisation timetable be brought forward, thereby transferring the Department's procurement functions to be managed by ACT Procurement Solutions from 1 July 2006.

External sources of labour and services

Table 23: External sources of labour and services – government schooling

Contracts greater than \$20 000					
Contractors	Purpose	Section	Date contract let	Reason if single select	2005–06 expenditure GST exclusive
Australian Council for Educational Research	Provision of ACT Scaling Test for year 12 students	Office of the Board of Senior Secondary Studies	3 Jan 05	N/A	321 500.00
Acumen Alliance	Provision of internal audit services	Budget & Facilities	25 Aug 04	N/A	35 977.50
Atelier Learning Solutions	Review of ACT government secondary colleges	Director of Schools	1 Jul 05	N/A	80 110.00
Colmar Brunton Social Research	Research – improving education outcomes	Ministerial & Communication	1 Jul 05	N/A	33 211.82
Curriculum Corporation	Curriculum renewal project	Curriculum Renewal	12 Dec 05	N/A	40 000.00
Curriculum Corporation	Writing of academic papers	Curriculum Renewal	12 Dec 05	N/A	20 500.00
Davidson Trahaire Corpsych Pty Ltd	Provision of Employee Assistance Program	Injury Prevention & Management	31 May 04	N/A	124 172.39
Educational Assessment Australia (University of NSW)	ACT Assessment Program 2005–06	Assessment & Reporting	7 Sep 04	N/A	1 146 532.73
ECU Resources for Learning	Facilitate First Steps – Train the Trainer	Numeracy & Literacy	11 May 06	Sole supplier	31 909.09
Health Services Australia	Medical services	Workforce Management	1 Feb 02	N/A	89 506.23
Keirs Canberra Coaches	Provision of transport for special needs students	Special Education and Early Intervention	10 Jan 00	N/A	1 800 551.40
The Leadership Practice	Design and facilitate Beginning Teacher Coordinator Coaching program	Teacher's Personal Development Fund	19 Aug 05	N/A	27 272.72
Marsh Pty Ltd	Group personal Accident insurance	VET in Schools	6 Mar 06	Preselected by ACT Insurance Authority	44 012.70
Murdoch University	Provision of Performance Indicators in Primary Schools	Assessment & Reporting	10 May 05	Sole supplier	28 729.76

Contracts greater than \$20 000						
Contractors	Purpose	Section	Date contract let	Reason if single select	2005–06 expenditure GST exclusive	
Myinternet Limited	Identity management systems design	Information Management	1 Jun 05	N/A	75 500.00	
Myinternet Limited	Schools internet service provider	Teachers Personal Development Fund	1 Jun 05	N/A	21 947.87	
National Cleaning Services Aust	Cleaning Centre for Teaching and Learning/Stirling College	Schools & Corporate Support	1 Dec 04	N/A	100 963.95	
Omnilink	School Computer Aided Design Intranet project	Facilities Management	6 Sep 05	N/A	105 370.00	
Preventative Medicine and Rehabilitation Centre	Medical services	Workforce Management	19 May 05	N/A	29 218.98	
SMS Management	Web strategy consultancy	Information Management	1 Nov 05	N/A	25 000.00	
Solved at McConchie Pty Ltd	Provision of consultancy for library management systems	Information Management	1 Aug 05	N/A	22 727.27	
Transborder Express Pty Ltd	Provision of transport from Gungahlin to Copland College	Education & Training	28 Apr 03	N/A	48 564.06	
Trend Micro Australia Pty Ltd	Email security for Edunet	Information Management	3 Aug 05	N/A	48 320.00	
Trillium Holdings	Schools review & development survey	School Review & Development	9 May 05	N/A	32 990.65	
University of Canberra	Teacher leadership presentations	Teacher's Personal Development Fund	18 May 05	N/A	26 088.00	
University of Canberra	Consultancy – Scaffolding the Literacy of ACT English as a second language & Indigenous students	Teachers Personal Development Fund	2 Nov 05	Specialist program	24 454.54	
Contracts <\$20 000					608 968.99	
Total government schooling					\$4 994 100.65	

Table 24: External sources of labour and services – non-government schooling

Contracts greater than \$20 000	
Nil return	
Total non-government Schooling	\$0.00

Table 25: External sources of labour and services – training and adult education

Contracts greater than \$20 000						
Contractors	Purpose	Section	Date contract let	Reason if single select	2005–06 expenditure GST exclusive	
ACT Industry Training Advisory Association	Preparation for Careers Market	Training & Adult Education	1 May 06	Supplier's specialist knowledge	20 000.00	
FJC Technologies	Provision of maintenance & development of training & adult education ACT VET management systems and associated business applications	Training & Adult Education	1 Jul 05	Supplier's specialist knowledge	181 709.14	
Greythorn Pty Ltd	Application developer for VET applications	Training & Adult Education	10 Apr 06	Supplier's specialist knowledge	27 922.50	
Recreation Industry Training Co.	Provision of mentoring and support services for Indigenous trainees and their employers	Training & Adult Education	8 Aug 05	Supplier's specialist knowledge	45 000.00	
Canington International	Multi Site Australian Qualifications Training Framework auditing for defence	Tertiary Accreditation & Registration	1 Jul 05	N/A	209 343.95	
Contracts <\$20 000					130 455.03	
Total training and adult education					\$614 430.62	

External sources of labour and services – school contracts arranged 2005–06

Table 26: Schools – contracts exceeding \$20 000 or smaller contracts held by one contractor that total more than \$20 000 (May include contracts also in Table 27)

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
24/7 Cleaning Services	Duffy Primary	Cleaning	\$40 475	22 Jul 05
24/7 Cleaning Services	Mawson Primary	Cleaning	\$47 946	6 Jan 04
24/7 Facility Services	Flynn Primary	Cleaning	\$41 987	5 Dec 05
AAA Northside Gardening	Giralang Primary	Grounds maintenance	\$6 155	30 Jun 03
Alpha Cleaning Services	Farrer Primary	Cleaning	\$26 615	1 Jan 05
ANH Cleaning Services	Miles Franklin Primary	Cleaning	\$28 753	1 Dec 03
Applied Building Services	Lake Tuggeranong College	Heating, ventilation & air Conditioning (HVAC)	\$17 295	30 Sep 03
Applied Building Services	Belconnen High	HVAC	\$6 888	1 Jul 00
Applied Building Services	Wanniassa Hills Primary	HVAC	\$13 090	Aug 99
Applied Building Services	Southern Cross Primary	HVAC	\$1 940	1 Jan 06
Applied Building Services	Wanniassa School (junior)	HVAC	\$7 670	1 Jan 06
Applied Building Services	Aranda Primary	HVAC	\$1 339	1 Jan 06
Applied Building Services	Mt Neighbour Primary	HVAC	\$5 259	1 Sep 99
Applied Building Services	Copland College	HVAC	\$21 262	1 Jul 03
Broadlex Services	Narrabundah College	Cleaning	\$123 514	1 Aug 04
Burgess Horticultural	Charles Conder Primary	Grounds maintenance	\$3 237	1 Aug 04
Burgess Horticultural	Hawker Primary	Grounds maintenance	\$5 491	1 Jun 05
Burgess Horticultural	Kambah High	Grounds maintenance	\$14 877	1 Jan 04
Burgess Horticultural	Calwell High	Grounds maintenance	\$6 753	1 Dec 03
Burgess Horticultural	Florey Primary	Grounds maintenance	\$2 584	1 Jan 06
Burgess Horticultural	Arawang Primary	Grounds maintenance	\$6 490	13 Oct 04

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
Burgess Horticultural	Canberra High	Grounds maintenance	\$16 610	20 Sep 04
Burgess Horticultural	Dickson College	Grounds maintenance	\$12 377	1 Jan 06
Burgess Horticultural	Higgins Primary	Grounds maintenance	\$7 488	1 Apr 06
Burgess Horticultural	Village Creek Primary	Grounds maintenance	\$7 231	31 Dec 04
Burgess Horticultural	Lanyon High	Grounds maintenance	\$9 834	1 Sep 03
Burgess Horticultural	Southern Cross Primary	Grounds maintenance	\$10 731	1 Nov 05
Burgess Horticultural	Turner Primary	Grounds maintenance	\$13 836	1 Mar 04
Burgess Horticultural	Campbell High	Grounds maintenance	\$12 943	1 Jan 06
Burgess Horticultural	Canberra College	Grounds maintenance	\$6 423	1 Oct 03
Burgess Horticultural	Lyneham High	Grounds maintenance	\$16 030	1 Jan 06
Celeski Cleaning Services	Melrose Primary	Cleaning	\$27 548	17 Nov 05
Celeski Cleaning Services	Lyons Primary	Cleaning	\$14 533	1 Dec 05
Celeski Cleaning Services	Urambi Primary	Cleaning	\$38 690	1 Dec 03
Chubb Fire Safety (BAMS)	Giralang Primary	HVAC	\$2 000	Dec 03
Chubb Fire Safety (BAMS)	Evatt Primary	HVAC	\$1 465	28 Feb 06
Chubb Fire Safety (BAMS)	Charnwood Primary	HVAC	\$5 426	30 Apr 06
Chubb Fire Safety (BAMS)	Fraser Primary	HVAC	\$1 125	28 Feb 06
Chubb Fire Safety (BAMS)	Ngunnawal Primary	HVAC	\$601	28 Feb 06
Chubb Fire Safety (BAMS)	Weetangera Primary	HVAC	\$9 600	1 Apr 06
Chubb Fire Safety (BAMS)	Florey Primary	HVAC	\$5 284	1 Jan 06
Chubb Fire Safety (BAMS)	Melba High	HVAC	\$3 876	1 Jan 06

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
Chubb Fire Safety (BAMS)	Miles Franklin Primary	HVAC	\$3 133	1 Mar 06
Chubb Fire Safety (BAMS)	Macgregor Primary	HVAC	\$2 244	30 Apr 06
Chubb Fire Safety (BAMS)	Palmerston Primary	HVAC	\$1 252	31 Jan 06
Chubb Fire Safety (BAMS)	Latham Primary	HVAC	\$2 112	30 Apr 06
Chubb Fire Safety (BAMS)	Higgins Primary	HVAC	\$2 857	1 Apr 06
Chubb Fire Safety (BAMS)	Lanyon High	Fire	\$3 633	1 Jan 06
Chubb Fire Safety (BAMS)	Holt Primary	HVAC	\$2 156	1 May 06
Chubb Fire Safety (BAMS)	Flynn Primary	HVAC	\$5 488	1 Jan 06
Chubb Fire Safety (BAMS)	Gordon Primary	HVAC	\$2 542	1 Jan 06
Chubb Fire Safety (BAMS)	Mt Rogers Primary	HVAC	\$4 245	1 Mar 06
Chubb Fire Safety (BAMS)	Campbell High	HVAC	\$21 600	1 Jun 04
City and Town Cleaning Services	Charnwood Primary	Cleaning	\$20 764	12 Sep 05
Clearglass Building Maintenance	Caroline Chisholm High	Cleaning	\$95 074	1 Jun 05
Dynuse Pty Ltd	Forrest Primary	Cleaning	\$27 950	1 Jan 06
Dynuse Pty Ltd	Campbell Primary	Cleaning	\$24 202	1 Dec 05
Dynuse Pty Ltd	Telopea Park School	Cleaning	\$163 683	25 Jun 04
Enterprise Cleaning Services	Melrose High	Cleaning	\$123 500	1 Sep 05
Fred's Cleaning Services	Taylor Primary	Cleaning	\$43 932	1 Dec 01
Fred's Express Cleaning Services (Garranlee Pty Ltd)	Cook Primary	Cleaning	\$26 590	1 Apr 06
Fred's Express Cleaning Services (Garranlee Pty Ltd)	Malkara School	Cleaning	\$34 265	1 Oct 03
Hygiene Plus Cleaning Co	Evatt Primary	Cleaning	\$26 302	1 Nov 05
Hygiene Plus Cleaning Co	Cranleigh School	Cleaning	\$40 491	Oct 04

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
Hygiene Plus Cleaning Co	Majura Primary	Cleaning	\$14 917	6 Feb 06
Hygiene Plus Cleaning Co	Lake Ginninderra College	Cleaning	\$113 067	1 Dec 04
Hygiene Plus Cleaning Co	Narrabundah Primary	Cleaning	\$32 208	29 Jan 04
Hygiene Plus Cleaning Co	Erindale College	Cleaning	\$107 282	1 Jun 06
Hygiene Plus Cleaning Co	Dickson College	Cleaning	\$106 118	4 Feb 05
Hygiene Plus Cleaning Co	Belconnen High	Cleaning	\$73 018	1 Jun 05
Hygiene Plus Cleaning Co	Woden School	Cleaning	\$35 986	1 Apr 05
Hygiene Plus Cleaning Co	Higgins Primary	Cleaning	\$37 781	2 Aug 05
In the Swim Hydropool	Turner Primary	Pool maintenance	\$9 924	1 Oct 05
ISS	Torrens Primary	Sanitary	\$891	4 Jul 05
ISS	Cranleigh School	Sanitary	\$4 840	Apr 06
ISS	Chapman Primary	Sanitary	\$202	Mar 06
ISS	Giralang Primary	Sanitary	\$1 358	1 Jan 06
ISS	Ngunnawal Primary	Sanitary	\$286	21 Nov 05
ISS	Kaleen Primary	Sanitary	\$1 229	8 Mar 05
ISS	Narrabundah College	Sanitary	\$1 744	1 Dec 05
ISS	Black Mountain School	Sanitary	\$19 479	1 Jan 06
ISS	Lake Ginninderra College	Sanitary	\$912	7 Nov 05
ISS	Macgregor Primary	Sanitary	\$1 080	19 Dec 05
ISS	Dickson College	Sanitary	\$5 107	1 Jan 06
ISS	Belconnen High	Sanitary	\$983	1 Jan 06
ISS	Hawker College	Washroom, pest & sanitary	\$3 516	14 Apr 06
ISS	Malkara School	Sanitary	\$4 760	1 Apr 05
ISS	North Ainslie Primary	Sanitary	\$308	1 Jan 06
Kada Cleaning Services	Fraser Primary	Cleaning	\$44 688	1 Aug 03
Kada Cleaning Services	Monash Primary	Cleaning	\$37 620	15 Jun 05
King Air	Lake Ginninderra College	HVAC	\$15 007	1 Dec 04
King Air	Stromlo High	HVAC	\$8 206	30 Jun 04
Korab Cleaning Services	Holt Primary	Cleaning	\$34 933	1 Dec 04

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
Lingard & Meech Cleaners	Jervis Bay Primary	Cleaning	\$22 064	1 Oct 04
Longleys	Kambah High	HVAC	\$18 443	7 Apr 04
Longleys	Torrens Primary	HVAC	\$2 619	1 Nov 03
Longleys	Farrer Primary	HVAC	\$1 296	1 Oct 05
Longleys	Richardson Primary	HVAC	\$2 503	1 Dec 03
Longleys	Melrose Primary	HVAC	\$1 138	1 Nov 05
Longleys	Campbell Primary	HVAC	\$2 982	1 Jun 04
Longleys	Majura Primary	HVAC	\$4 151	25 Sep 03
Longleys	Fadden Primary	HVAC	\$4 264	1 Nov 04
Longleys	Isabella Plains Primary	HVAC	\$3 082	1 Dec 03
Longleys	Lyneham Primary	HVAC	\$1 639	2004
Longleys	Hawker Primary	HVAC	\$4 653	1 Dec 05
Longleys	Calwell High	HVAC	\$1 840	1 Dec 03
Longleys	Theodore Primary	HVAC	\$1 932	1 Dec 03
Longleys	Caroline Chisholm High	HVAC	\$1 593	1 Nov 03
Longleys	Mawson Primary	HVAC	\$11 407	1 Jan 06
Longleys	Narrabundah College	HVAC	\$8 302	1 Jan 04
Longleys	Black Mountain School	HVAC	\$10 873	1 Sep 05
Longleys	Nicholls Joint Facilities	HVAC	\$879	8 Jan 06
Longleys	Taylor Primary	HVAC	\$7 557	1 Jan 06
Longleys	Ainslie Primary	HVAC	\$1 006	1 Jun 04
Longleys	Kaleen High	HVAC	\$12 949	Jul 99
Longleys	Melrose High	HVAC	\$3 318	1 Oct 05
Longleys	Village Creek Primary	HVAC	\$8 017	1 Dec 03
Longleys	Lyons Primary	HVAC	\$1 584	1 Sep 03
Longleys	Gold Creek School (senior)	HVAC	\$10 200	8 Jan 04
Longleys	Gold Creek School (junior)	HVAC	\$1 963	8 Jan.04
Longleys	Urambi Primary	HVAC	\$1 737	1 Nov 03
Longleys	Malkara School	HVAC	\$2 426	1 Jun 03
Longleys	Gilmore Primary	HVAC	\$2 466	1 Nov 05
Longleys	Chisholm Primary	HVAC	\$2 880	1 Nov 04
Longleys	Calwell Primary	HVAC	\$2 176	1 Dec 03
Longleys	North Ainslie Primary	HVAC	\$2 185	1 Jun 04
Longleys	Turner Primary	HVAC	\$7 924	1 Jun 04
Longleys	Canberra College	HVAC	\$18 980	1 Dec 01

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
Longleys	Gowrie Primary	HVAC	\$2 271	1 Nov 03
Longleys	Woden School	HVAC	\$4 307	1 Dec 04
Longleys	Alfred Deakin High	HVAC	\$10 540	1 Dec 05
Longleys	Monash Primary	HVAC	\$2 484	10 Dec 05
M&C Cleaners	North Ainslie Primary	Cleaning	\$33 879	1 Dec 04
M&M Rolfe Cleaning Services	Fadden Primary	Cleaning	\$46 631	1 Dec 04
M&M Rolfe Cleaning Services	Theodore Primary	Cleaning	\$43 371	1 Oct 05
M&M Rolfe Cleaning Services	Mt Rogers Primary	Cleaning	\$38 430	1 Jan 03
MDF Cleaning	Giralang Primary	Cleaning	\$29 886	30 Dec 03
M&V Cleaning	Rivett Primary	Cleaning	\$35 425	Sep 03
Menzies Property Services	Lyneham High	Cleaning	\$111 141	1 Jan 06
National Cleaning Services	Yarralumla Primary	Cleaning	\$46 980	1 Dec 04
National Cleaning Services	Richardson Primary	Cleaning	\$40 838	1 Feb 04
National Cleaning Services	Isabella Plains Primary	Cleaning	\$31 646	19 Dec 03
National Cleaning Services	Weetangera Primary	Cleaning	\$42 881	23 Feb 06
National Cleaning Services	Kaleen Primary	Cleaning	\$48 065	1 Sep 03
National Cleaning Services	Latham Primary	Cleaning	\$15 017	1 Sep 01
National Cleaning Services	Village Creek Primary	Cleaning	\$41 349	21 Oct 03
National Cleaning Services	Chisholm Primary	Cleaning	\$35 092	1 Jan 06
National Cleaning Services	Calwell Primary	Cleaning	\$53 164	1 Dec 04
National Cleaning Services	Maribyrnong Primary	Cleaning	\$20 951	1 Jan 05
National Cleaning Services	Mt Neighbour Primary	Cleaning	\$39 236	20 Feb 06
National Cleaning Services	Gowrie Primary	Cleaning	\$2 959	1 Apr 05
National Cleaning Services	Copland College	Cleaning	\$68 582	29 Sep 03*
National Fire Solutions	Amaroo School	Fire	\$7 091	1 Feb 05

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
Parks and Places	Caroline Chisholm High	Grounds maintenance	\$14 188	1 May 04
Parks and Places	Taylor Primary	Grounds maintenance	\$6 436	1 Jan 06
Phillips Cleaning Service	Lake Tuggeranong College	Cleaning	\$128 510	30 Sep 03
Phillips Cleaning Service	Lyneham Primary	Cleaning	\$52 879	2004
Phillips Cleaning Service	Canberra High	Cleaning	\$148 190	1 Nov 05
Phillips Cleaning Service	Stromlo High	Cleaning	\$78 114	1 Dec 05
Phillips Cleaning Service	Hawker College	Cleaning	\$104 674	10 Oct 05
Phillips Cleaning Service	Alfred Deakin High	Cleaning	\$109 493	1 Oct 05
Programmed Maintenance Services	Farrer Primary	Programmed maintenance	\$5 123	Feb 06
Programmed Maintenance Services	Melrose High	Painting	\$30 632	10 Jun 05
Rentokil	Calwell High	Sanitary	\$5 771	1 May 06
Rentokil	Macgregor Primary	Pest Control	\$824	30 Jan 06
Rentokil	Amaroo School	Pest Control	\$2 620	18 Feb 05
Rentokil	Campbell High	Pest Control	\$2 420	1 Jul 05
Riteway Cleaning Services	Hughes Primary	Cleaning	\$36 569	1 Nov 04
Rose Cleaning Services	Canberra College	Cleaning	\$104 886	1 Nov 03
S&M Cleaning	Southern Cross Primary	Cleaning	\$33 910	1 Jul 06
S&M Riteway Cleaning Services	Garran Primary	Cleaning	\$26 337	30 Sep 04
Saviour Cleaning	Kaleen High	Cleaning	\$69 331	5 Sep 05
SITA	Torrens Primary	Waste/recycling	\$2 212	13 May 04
SITA	Weetangera Primary	Waste/recycling	\$1 476	1 Jul 05
SITA	Kaleen Primary	Waste	\$3 021	1 Jan 06
SITA	Macgregor Primary	Waste	\$2 107	1 Jul 03
SITA	Wanniassa Hills Primary	Waste	\$2 402	1 Sep 99
SITA	Amaroo School	Waste	\$3 540	3 Feb 04
SITA	North Ainslie Primary	Waste	\$2 504	1 Jan 06
SITA	Campbell High	Waste	\$4 092	1 Jan 06
SITA	Gordon Primary	Waste	\$2 483	1 Jan 06
Summit	Telopea Park School	Grounds maintenance	\$7 399	6 Oct 04
Summit	Theodore Primary	Grounds maintenance	\$3 756	1 Oct 05

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
Summit	Kaleen Primary	Grounds maintenance	\$3 890	13 Oct 05
Summit	Urambi Primary	Grounds maintenance	\$5 549	1 Jul 03
Trane	Yarralumla Primary	HVAC	\$3 720	1 Oct 04
Trane	Hughes Primary	HVAC	\$3 365	1 Oct 03
Trane	Telopea Park School	HVAC	\$6 484	31 Jul 03
Trane	Narrabundah Primary	HVAC	\$1 803	28 Oct 03
Trane	Erindale College	HVAC including Fire, Lifts, Auto Doors	\$31 560	1 Feb 99
Trane	Hawker College	HVAC	\$53 222	1 Jul 06
Trane	Garran Primary	HVAC	\$2 115	1 Oct 03
Trane	Red Hill Primary	HVAC	\$942	1 Oct 03
Trane	Lyneham High	HVAC	\$19 560	
Turf Management Australia	Gowrie Primary	Grounds maintenance	\$3 233	17 Dec 05
VIP Cleaning Services	Hall Primary	Cleaning	\$13 379	Dec 05
VNT Services	Torrens Primary	Cleaning	\$45 061	1 Nov 03
VNT Services	Charles Conder Primary	Cleaning	\$57 686	1 Oct 04
VNT Services	Chapman Primary	Cleaning	\$32 528	1 Oct 05
VNT Services	Ngunnawal Primary	Cleaning	\$34 366	1 Sep 04
VNT Services	Kambah High	Cleaning	\$73 480	1 Dec 04
VNT Services	Calwell High	Cleaning	\$40 054	1 Dec 03
VNT Services	Macquarie Primary	Cleaning	\$34 397	1 Jul 03
VNT Services	Florey Primary	Cleaning	\$43 194	19 Dec 03
VNT Services	Weston Creek Primary	Cleaning	\$38 562	1 Jan 04
VNT Services	Arawang Primary	Cleaning	\$53 395	18 Nov 05
VNT Services	Bonython Primary	Cleaning	\$38 023	18 Jul 05
VNT Services	Black Mountain School	Cleaning	\$51 113	1 Sep 05
VNT Services	Melba High	Cleaning	\$89 711	1 Mar 05
VNT Services	Nicholls Joint Facilities	Cleaning	\$6 041	6 Feb 06
VNT Services	Macgregor Primary	Cleaning	\$47 080	1 Sep 04
VNT Services	Ainslie Primary	Cleaning	\$24 587	5 Jan 04
VNT Services	Palmerston Primary	Cleaning	\$22 491	22 Aug 05
VNT Services	Gold Creek School (senior)	Cleaning	\$99 389	1 Feb 04
VNT Services	Gold Creek School (junior)	Cleaning	\$46 502	1 Nov 04

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
VNT Services	Wanniassa Hills Primary	Cleaning	\$44 953	1 Sep 99
VNT Services	Lanyon High	Cleaning	\$106 999	6 Jan 04
VNT Services	Amaroo School	Cleaning	\$108 553	26 Apr 05
VNT Services	Gilmore Primary	Cleaning	\$39 676	21 Oct 04
VNT Services	Wanniassa School	Cleaning	\$6 693	1 Jun 06
VNT Services	Turner Primary	Cleaning	\$62 080	1 Sep 05
VNT Services	Campbell High	Cleaning	\$83 231	17 Mar 03
VNT Services	Aranda Primary	Cleaning	\$22 858	1 Dec 05
VNT Services	Red Hill Primary	Cleaning	\$31 757	1 Oct 03
Well Done Cleaning	Hawker Primary	Cleaning	\$47 270	1 Oct 05
Wormald	Torrens Primary	Fire	\$2 683	1 Nov 03
Wormald	Yarralumla Primary	Fire	\$2 079	1 Oct 04
Wormald	Farrer Primary	Fire	\$1 047	1 Nov 05
Wormald	Richardson Primary	Fire	\$2 480	1 Dec 03
Wormald	Hughes Primary	Fire	\$2 278	1 Oct 03
Wormald	Melrose Primary	Fire	\$1 308	1 Nov 05
Wormald	Evatt Primary	Fire	\$1 017	30 Sep 05
Wormald	Campbell Primary	Fire	\$2 102	1 Jun 04
Wormald	Cranleigh School	Fire	\$2 293	1 Sep 99
Wormald	Majura Primary	Fire	\$1 480	Sep 03
Wormald	Fadden Primary	Fire	\$1 751	1 Nov 04
Wormald	Isabella Plains Primary	Fire	\$2 062	1 Dec 03
Wormald	Giralang Primary	Fire	\$2 029	Dec 03
Wormald	Lake Tuggeranong College	Fire	\$3 715	30 Sep 03
Wormald	Lyneham Primary	Fire	\$1 661	2004
Wormald	Ngunnawal Primary	Fire	\$904	31 Jan 06
Wormald	Hawker Primary	Fire	\$2 483	1 Jun 05
Wormald	Weetangera Primary	Fire	\$2 040	1 May 06
Wormald	Cook Primary	Fire	\$1 716	1 Jan 06
Wormald	Kambah High	Fire	\$2 433	1 Apr 04
Wormald	Calwell High	Fire	\$963	1 Dec 03
Wormald	Telopea Park School	Fire	\$4 364	1 Sep 03
Wormald	Theodore Primary	Fire	\$1 704	1 Dec 03
Wormald	Caroline Chisholm High	Fire	\$1 269	1 Nov 03
Wormald	Mawson Primary	Fire	\$2 096	17 Oct 03
Wormald	Kaleen Primary	HVAC	\$5 568	1 Jan 06

Name of contractor	School	Type of contract	2005–06 expenditure GST exclusive	Date contract let
Wormald	Kaleen Primary	Fire	\$3 936	1 Jan 06
Wormald	Narrabundah College	Fire	\$3 577	1 Sep 03
Wormald	Black Mountain School	Fire	\$2 236	9 Feb 06
Wormald	Melba High	Fire	\$2 034	1 Jan 06
Wormald	Nicholls Joint Facilities	HVAC	\$388	8 Jan 06
Wormald	Miles Franklin Primary	Fire	\$1 695	1 Mar 04
Wormald	Narrabundah Primary	Fire	\$2 044	30 Oct 03
Wormald	Taylor Primary	Fire	\$3 227	1 Jan 06
Wormald	Macgregor Primary	Fire	\$3 132	30 Apr 06
Wormald	Ainslie Primary	Fire	\$1 175	1 Jun 04
Wormald	Palmerston Primary	Fire	\$1 071	1 Jan 06
Wormald	Latham Primary	Fire	\$2 268	30 Apr 06
Wormald	Melrose High	Fire	\$1 656	1 Nov 03
Wormald	Higgins Primary	Fire	\$3 395	1 Apr 06
Wormald	Village Creek Primary	Fire	\$1 633	3 Nov 04
Wormald	Belconnen High	Fire	\$4 246	1 May 05
Wormald	Wanniassa Hills Primary	Fire	\$1 468	Jul 98
Wormald	Urambi Primary	Fire	\$2 316	26 Nov 01
Wormald	Southern Cross Primary	Fire	\$1 886	1 May 04
Wormald	Malkara School	Fire	\$1 800	1 Jun 03
Wormald	Garran Primary	Fire	\$1 527	1 Oct 03
Wormald	Gilmore Primary	Fire	\$1 747	1 Nov 05
Wormald	Chisholm Primary	Fire	\$1 742	1 Nov 04
Wormald	Calwell Primary	Fire	\$2 276	1 Dec 03
Wormald	Holt Primary	Fire	\$2 659	1 Jan 06
Wormald	Mt Rogers Primary	Fire	\$1 865	1 Mar 04
Wormald	Flynn Primary	Fire	\$2 034	1 Jan 06
Wormald	North Ainslie Primary	Fire	\$1 997	1 Jun 04
Wormald	Turner Primary	Fire	\$2 830	1 Jun 04
Wormald	Campbell High	Fire	\$1 850	1 Apr 04
Wormald	Aranda Primary	Fire	\$1 241	1 Jan 06
Wormald	Mt Neighbour Primary	Fire	\$2 934	1 Sep 99
Wormald	Gowrie Primary	Fire	\$1 765	1 Nov 03
Wormald	Red Hill Primary	Fire	\$1 122	1 Oct 03
Wormald	Woden School	Fire	\$1 763	1 Dec 04
Wormald	Alfred Deakin High	Fire	\$1 900	1 Dec 05
Wormald	Monash Primary	Fire	\$1 106	1 Nov 05
Total			\$5 807 760	

Table 27: Smaller contracts awarded to contractors which exceed \$20 000 in total (May include contracts also in Table 26)

Contractor	School	Amount
A&K Electrics	Dickson College	\$21 557
A&K Electrics	Stromlo High	\$21 112
A&K Electrics	Narrabundah College	\$50 360
A&K Electrics	Melba High	\$10 898
A&K Electrics	Campbell High	\$14 431
A&K Electrics	Canberra College	\$26 980
A&K Electrics	Aranda Primary	\$5 226
A&K Electrics	Woden School	\$6 068
A&K Electrics	Alfred Deakin High	\$26 484
A&K Electrics	Kambah High	\$20 173
A&K Electrics	Copland College	\$29 273
AAA Northside Gardening	Kaleen Primary	\$14 650
ALKA Interiors	Erindale College	\$41 000
Applied Building Services	Duffy Primary	\$10 708
Approved Electrical	Wanniassa School	\$18 579
Approved Electrical	Calwell Primary	\$9 538
Burgess Horticultural	Wanniassa School	\$7 888
Burgess Horticultural	Melrose Primary	\$14 476
Burgess Horticultural	Mawson Primary	\$5 281
Burgess Horticultural	Macquarie Primary	\$9 263
Croker Glass	Lanyon High	\$17 009
Croker Glass	Chisholm Primary	\$6 072
Dimension Data	Cranleigh School	\$4 776
Dimension Data	Chapman Primary	\$8 120
Dimension Data	Turner Primary	\$6 141
Dimension Data	Ngunnawal Primary	\$22 057
Dimension Data	Duffy Primary	\$7 231
Dimension Data	Caroline Chisholm High	\$25 440
Ecowise	Torrens Primary	\$31 671
Ecowise	Caroline Chisholm High	\$49 224
Electroboard	Torrens Primary	\$62 285
Electroboard	Forrest Primary	\$34 896
Electroboard	Chapman Primary	\$13 292
Electroboard	Duffy Primary	\$27 900
Electroboard	Florey Primary	\$24 368
Frater & Sons Plumbing	Gold Creek School	\$5 442
Frater & Sons Plumbing	Birrigai	\$8 263

Contractor	School	Amount
Frater & Sons Plumbing	Cook Primary	\$8 158
Frater & Sons Plumbing	Black Mountain School	\$17 087
Frater & Sons Plumbing	North Ainslie Primary	\$5 041
Help Plumbing	Dickson College	\$6 820
Help Plumbing	Wanniassa School	\$8 641
Help Plumbing	Stromlo High	\$14 466
Help Plumbing	Narrabundah College	\$36 845
Help Plumbing	Holt Primary	\$8 724
Help Plumbing	Canberra College	\$17 288
Help Plumbing	Calwell High	\$11 870
In the Swim	Malkara School	\$15 456
In the Swim	Cranleigh School	\$9 820
In the Swim	Black Mountain School	\$21 338
Interactive Medialink	Turner Primary	\$27 391
ISS Hygiene Services	Black Mountain School	\$19 479
J&B Maintenance	Lanyon High	\$6 030
J&B Maintenance	Fadden Primary	\$6 651
J&B Maintenance	Lake Tuggeranong College	\$7 983
J&B Maintenance	Narrabundah College	\$34 727
J&B Maintenance	Canberra College	\$8 786
J&B Maintenance	Alfred Deakin High	\$21 316
J&B Maintenance	Caroline Chisholm High	\$27 670
J&B Maintenance	Calwell High	\$7 023
J&B Maintenance	Copland College	\$37 225
Longleys	Narrabundah College	\$9 539
Longleys	Canberra College	\$18 124
Longleys	Mawson Primary	\$11 407
P Janssens	Lanyon High	\$48 640
Peter Janssens	Macquarie Primary	\$7 711
Protech Services	Macgregor Primary	\$14 430
Protech Services	Dickson College	\$69 250
Protech Services	Hawker College	\$8 440
Protech Services	Forrest Primary	\$31 453
Protech Services	Farrer Primary	\$18 910
Protech Services	Chapman Primary	\$15 225
Protech Services	Chisholm Primary	\$41 170
Protech Services	Turner Primary	\$6 515
Protech Services	Duffy Primary	\$27 432
Protech Services	Florey Primary	\$38 379

Contractor	School	Amount
Rentokil	Gold Creek School	\$17 652
School Electrical Services	Macgregor Primary	\$7 655
School Electrical Services	Kaleen High	\$12 151
School Electrical Services	Melrose High	\$7 680
School Electrical Services	Belconnen High	\$14 744
School Electrical Services	Lanyon High	\$6 653
School Electrical Services	Canberra High	\$16 241
School Electrical Services	Telopea Park School	\$7 277
School Electrical Services	Calwell High	\$7 651
SITA	Dickson College	\$10 609
SITA	Gold Creek School	\$8 492
SITA	Narrabundah College	\$6 667
Summers Glass	Macgregor Primary	\$8 635
Summers Glass	Latham Primary	\$14 150
Summers Glass	Kaleen High	\$12 582
Summers Glass	Melrose High	\$14 985
Summers Glass	Hawker College	\$15 121
Summers Glass	Wanniassa School	\$30 705
Summers Glass	Stromlo High	\$17 461
Summers Glass	Village Creek Primary	\$5 061
Summers Glass	Belconnen High	\$11 080
Summers Glass	Gold Creek School	\$38 264
Summers Glass	Richardson Primary	\$7 030
Summers Glass	Majura Primary	\$6 203
Summers Glass	Narrabundah College	\$5 731
Summers Glass	Canberra High	\$29 332
Summers Glass	Melba High	\$73 925
Summers Glass	Chisholm Primary	\$11 672
Summers Glass	Flynn Primary	\$6 846
Summers Glass	North Ainslie Primary	\$7 617
Summers Glass	Campbell High	\$8 949
Summers Glass	Theodore Primary	\$6 832
Summers Glass	Telopea Park School	\$14 764
Summers Glass	Florey Primary	\$16 285