

Department of EDUCATION

# Annual Report 2021–22



EDUCATION NT  
ENGAGE GROW ACHIEVE







## Acknowledgement

The Department of Education respectfully acknowledges the traditional custodians of the lands on which young Territorians are educated and recognises their continuing connection to their lands, waters and communities. We pay our respects to the Aboriginal and Torres Strait Islander cultures and to their leaders, past, present and emerging.

While this report uses the term 'Aboriginal', we respectfully acknowledge that Torres Strait Islander peoples are First Nations people living in the Northern Territory. Therefore, information in this report relating to Aboriginal Territorians should be read to include both Aboriginal and Torres Strait Islander people.

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## Providing feedback

We welcome feedback on this annual report. Our contact details are below.

**WARNING:** This report may contain images and stories of deceased persons.

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The Northern Territory Government Department of Education  
Annual Report 2021–22.



30 September 2022

The Hon Eva Lawler MLA  
Minister for Education  
Parliament House  
DARWIN NT 0800

Dear Minister

**RE: Department of Education 2021–22 Annual Report**

I am pleased to present this report on the activities of the Northern Territory (NT) Department of Education (the department) from 1 July 2021 to 30 June 2022 in accordance with section 28 of the *Public Sector Employment and Management Act 1993*, section 22 of the *Education Act 2015*, section 12 of the *Financial Management Act 1995* and section 131 of the *Information Act 2002*.

To the best of my knowledge and belief as the Accountable Officer, the department's system of internal control and audit provides reasonable assurance that:

- a) proper records of all transactions affecting the agency are kept and that the department's employees observe the provisions of the *Financial Management Act 1995*, the Financial Management Regulations and Treasurer's Directions
- b) procedures within the agency afford proper internal control and a current description of such procedures is recorded in the accounting and property manual, which has been prepared in accordance with the requirements of the *Financial Management Act 1995*
- c) there is no indication of fraud, malpractice, major breach of legislation or delegation, major error in or omission from the accounts and records existing
- d) in accordance with the requirements of section 15 of the *Financial Management Act 1995*, the internal audit capacity available to the agency is adequate and the results of internal audits have been reported to the accountable officer
- e) the financial statements included in the annual report have been prepared from proper accounts and records and are in accordance with Treasurer's Directions, and
- f) reporting required under Employment Instructions issued by the Commissioner for Public Employment has been satisfied.

In addition, the Acting Chief Executive of the Department of Corporate and Digital Development has advised that in relation to items a), e) and f) above and to the best of their knowledge and belief, proper records are kept of transactions undertaken by the Department of Corporate and Digital Development on behalf of the Department of Education. It was also confirmed, to the best of their knowledge and belief, employees under their control observe the provisions of the *Financial Management Act 1995*, the Financial Management Regulations 1995, Treasurer's Directions and the *Information Management Act 2002*.

Yours sincerely



**Karen Weston**  
Chief Executive







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# From the Chief Executive



I am pleased to present the Department of Education's annual report on progress and achievements for the period 1 July 2021 to 30 June 2022.

It is a privilege to lead a team of professionals who deliver quality education through our early childhood services and schools for students and young children, from birth to Year 12. Our families, schools, principals, teachers, early childhood educators and school staff must all be recognised and celebrated for the contribution they make to the lives and futures of young Territorians.

Our strong investment in the early years sets the path for young children to achieve lifelong success. In 2022, 94% of early childhood education and care services across the Northern Territory

held a quality rating of 'meeting' or 'exceeding' the National Quality Standard, compared to the national average of 91%. Quality programs lay the all-important foundational skills for young Territorians.

Our students continue to achieve stronger cohort gains than the national average in many learning areas assessed through NAPLAN, including reading, spelling, grammar and punctuation. This shows that when we provide strong foundations for learning and keep our students engaged in learning, we see continuous improvement across students' school years and beyond.

In 2021 we took the time to listen to families and young people across the Northern Territory and developed our Education Engagement Strategy. We will continue to put children and families at the centre of decisions about education. In 2021, the annual School Survey received more than 17,000 responses, which gives us further evidence of the important relationship between effective teaching instruction and student engagement in Territory schools.

We continue to amplify the voices of our students and create opportunities to support and prioritise their involvement in our school and system improvement planning. Our Student Voice, Positive Choice and NT Learning Commission initiatives continue to grow, with 30 schools participating in both initiatives in 2021 and 2022.

Our teachers, allied health professionals, policy makers and all our staff contribute to our organisation and are all part of creating an expert education workforce. In 2021 we developed and launched our Education Leadership Strategy, which create a common understanding of improvement, build a leadership pipeline, improve the impact of leadership programs and engage our Aboriginal leaders and remote staff.

Our guiding principle over the last two years has been to keep students and staff safe and learning. In response to the presence of COVID-19 in our community over the last 12 months, our school leaders, teachers and corporate staff worked together and demonstrated their commitment to every student in every school by providing uninterrupted classroom learning. Parents and school communities rallied around their school, volunteering and providing support. Together, we navigated these challenging times and I would like to thank each and every one of you for your ongoing dedication to supporting our children and young people.

**Karen Weston**  
Chief Executive  
30 September 2022





# Chapter 1

## Department overview

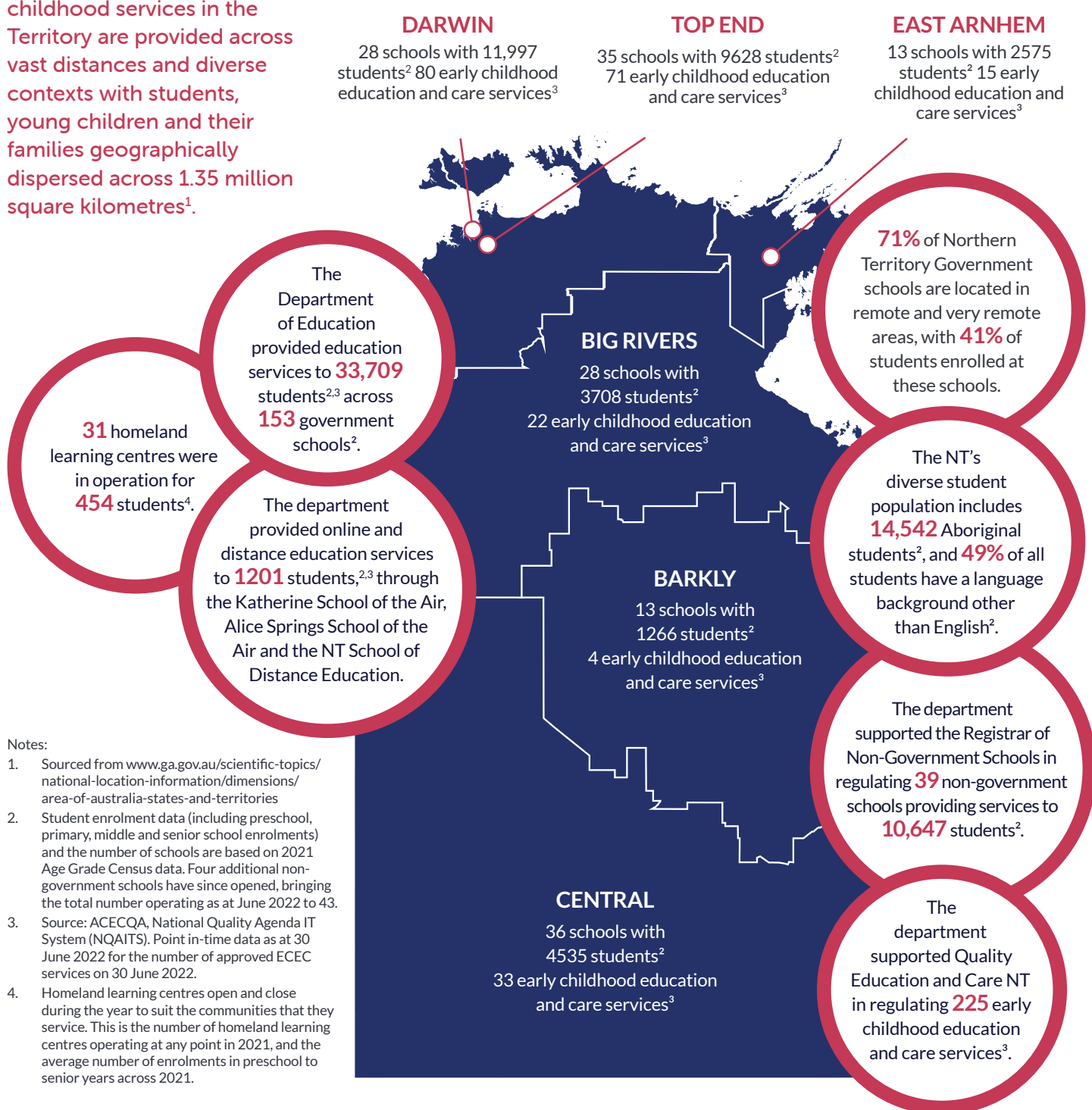




# Our operating context

Education and early childhood services in the Territory are provided across vast distances and diverse contexts with students, young children and their families geographically dispersed across 1.35 million square kilometres<sup>1</sup>.

FIGURE 1: Our context at a glance



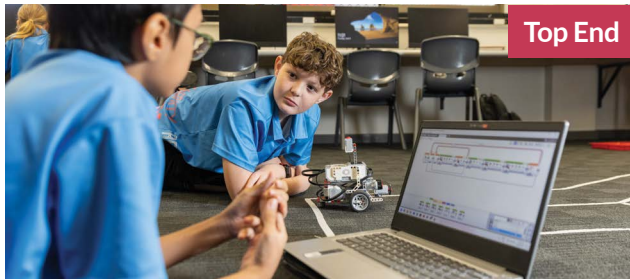
## Regional highlights

Our students and young people continue to accomplish great things all around the Northern Territory in 2021–22. These include:



East Arnhem

The American space agency, NASA, used the Arnhem Space Centre for the launch of one of its Black Brant IX rockets and students from Laynhapuy Homelands, Yirkala School, Nhulunbuy Primary School and Nhulunbuy High School visited the centre to sign their names on the tail of the rocket before it was blasted into space. Having the Arnhem Space Centre located in the East Arnhem region will provide students with work placement and opportunities to prepare for the STEM jobs of the future.



Top End

Taminmin College took out Small Training Provider of the Year at the 2021 National Training Awards. The college is leading the way in Vocational Education and Training, delivering 19 courses to 850 participants across 5 campuses, with 82% of trainees successfully graduating from their respective courses.



Darwin

Henbury School ended the 2021 school year on a high, taking home a number of Northern Territory Disability Services and Inclusion Awards. Amanda Thomas, won the Emerging Leader Award, while the Henbury Learning Precinct took out the Excellence in Improving Learning and Development Award, the People's Choice Award and the Overall Award for Excellence. A fantastic recognition of Henbury School's ongoing commitment to supporting students with disability providing an inclusive, meaningful and engaging learning experiences.



Big Rivers

There were 18 Numbulwar students enrolled in the Learning on Country program. The program is mostly delivered in the local Wubuy language and assesses students against the vocational education and training (VET) competency 'Support ecological restoration'. More information on VET in Territory schools can be found on page 23.



Barkly

Alekerenge School partnered with local industry to develop agriculture, horticulture and conservation land management pathways for students to future employment in their community. Students in years 7 to 12 are supported through education and workplace training on the Lhurna Therrk farm.



Central

The department funded the establishment of the Yipirinya Sunset School for young people not regularly engaging in school. The Yipirinya Sunset School provides before-school and night programs, which include sporting activities, digital storytelling and archiving workshops and a school holiday program. This initiative was successfully delivered in partnership with the Department of Territory Families, Housing and Communities and Central Australian Aboriginal Congress.



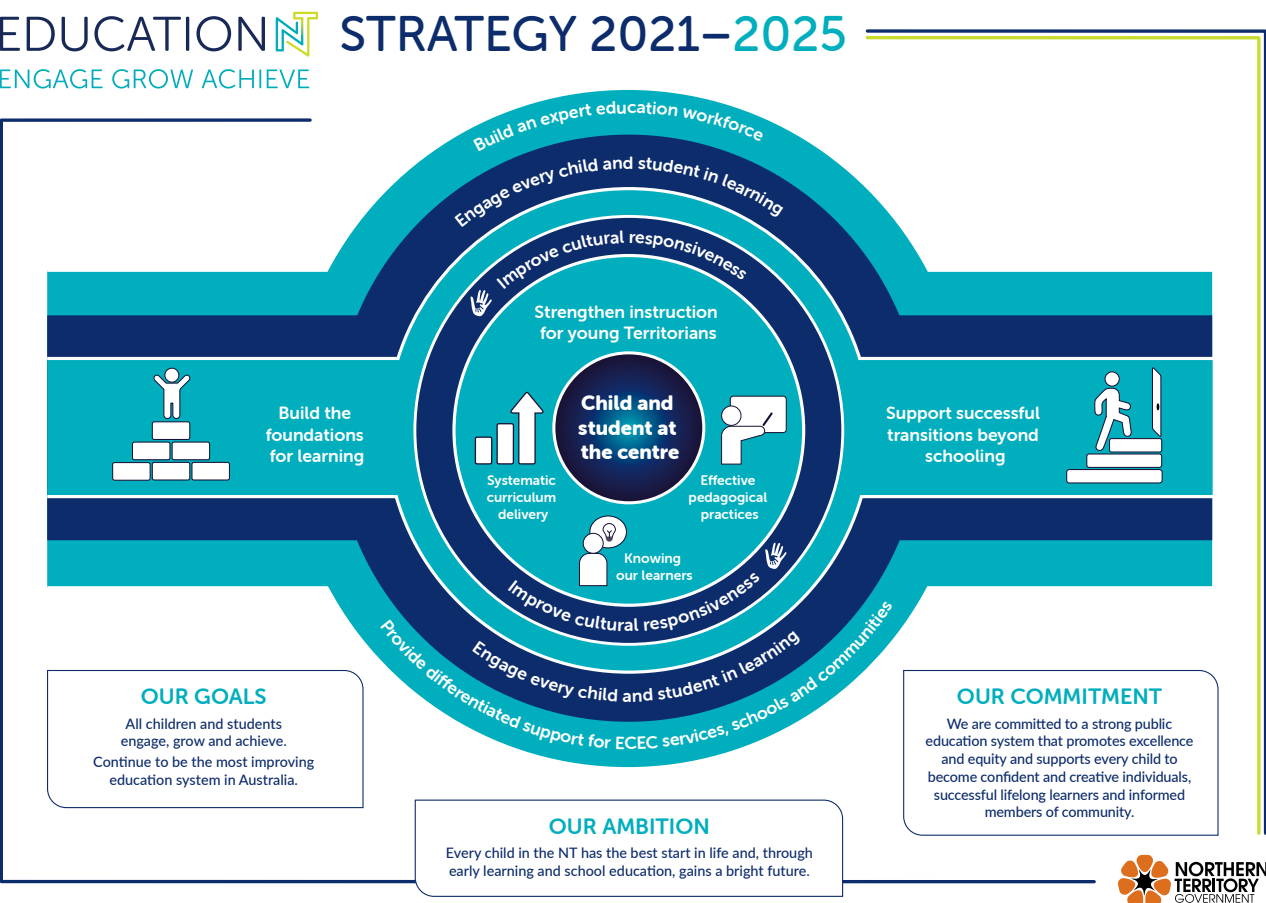
# Our strategic framework – Education NT Strategy 2021–2025

The Education NT Strategy 2021–2025 sets out the department’s strategic direction and guides the provision of high-quality education and early childhood services through an explicit improvement agenda.

Children and students are at the centre of everything we do in the department and this is reflected in our goals, our ambition and our commitment as outlined in the Education NT Strategy.

## Our system priorities

FIGURE 2 – Education NT Strategy 2021–2025 system priorities



## Focus for improvement in 2021 and 2022

In 2021–22, the department identified clear strategic actions for delivery under the Education NT Strategy. Many of these actions are significant policy reform initiatives that will span multiple years of the strategy.

FIGURE 3 – 2021–22 progress against our system priorities

	Strategic action	2021–22 progress
<b>Engage every child and student in learning</b>	Implement the Education Engagement Strategy to create the foundations for engagement locally, regionally and across government.	<p>The Education Engagement Strategy was developed in 2021 after consultation across the NT and launched in October 2021 by the former Minister for Education, Hon Lauren Moss MLA. Central to this strategy is ongoing collaboration and co-design of implementation between schools, our students, families and communities.</p> <p>Thirty-five young Territorians are designing a Youth Peak Voice.</p> <p>In partnership with the Aboriginal Peak Organisations of the Northern Territory we are establishing an Aboriginal voice for education. This aims to have local representation in each region. See page 13 for further information on the Education Engagement Strategy.</p>
	Develop systems so that quality data follows each child as part of a tailored education experience as students move geographically, through stages of schooling and across flexible education settings.	A feasibility study for an education management system to improve data quality and visibility of a student's learning journey was finalised, identifying an approach to development of a student-centric data system.
<b>Strengthen instruction for young Territorians</b>	Implement the Framework for Inclusion 2019–29 to ensure all students' wellbeing and equitable access to learning.	<p>The Australian Council for Educational Research (ACER) is revising the National School Improvement Tool to embed inclusive practices as part of school improvement. NT specific tools are under development to support Territory schools.</p> <p>A review is underway to establish a disability funding model, aiming to guide allocation of resources to students and schools.</p>
	Renew a Territory-wide approach to curriculum delivery and assessment across all stages of schooling, from birth to Year 12.	The University of Melbourne has been commissioned to work with early childhood services and schools across the NT to establish a framework that will strengthen continuity of learning for children from birth to Year 12.
<b>Provide differentiated support for ECEC services, schools and communities</b>	Develop and implement a service model for differentiated support to schools and early childhood services to ensure universal, targeted and focused support is provided in response to local need.	A model for differentiated support for school and early childhood services is under development. Continued consultation will refine the approach to service delivery to ensure the needs of all schools are met.
	Enhance responsibility of regional and local staff to enable place-based, community-led and multiagency approaches to support children, young people and their families.	Strengthened regional footprint through the recruitment of Senior Directors for each region. Regional plans support improvements in schools, respond to local needs and build shared ownership with community for engaging young people in learning. Work across agencies, as identified in Regional Highlights on page 9, continues to ensure young people and their families receive joined-up support across NT Government agencies and service providers.



	Strategic action	2021–22 progress
Build the foundations for learning	Extend access to quality early learning to ensure all children access 2 years of quality early learning in the years before school.	<p>The Northern Territory signed up to the national Preschool Reform Agreement, and through our bilateral agreement with the Australian Government, we received funding for a review of preschool education.</p> <p>The review's objectives include:</p> <ul style="list-style-type: none"> <li>• assessing the models of preschool delivery in the Territory</li> <li>• optimising funding and resources to deliver evidence-based and best-practice approaches</li> <li>• developing options for preschool models that are responsive to community needs and support place-based delivery</li> <li>• improving child and family experience</li> <li>• reducing barriers to participation</li> <li>• enabling the expansion of two years of quality education prior to schooling, particularly for disadvantaged children.</li> </ul> <p>The Three-Year-Old Preschool trial continued in the following 6 NT Government primary schools:</p> <ul style="list-style-type: none"> <li>• Berry Springs Primary School</li> <li>• Braitling Primary School</li> <li>• Ludmilla Primary School</li> <li>• Malak Primary School</li> <li>• Manunda Terrace Primary School</li> <li>• Tennant Creek Primary School.</li> </ul>
	Build an expert education workforce	<p>Develop and implement a plan to ensure we build an expert education workforce with a focus on children and young people at the centre of our work.</p> <p>Consulted on and developed the Education Leadership Strategy 2021–24.</p> <p>We continue to support the whole-of-government NT Public Sector Workforce Strategy 2021–2026 and Aboriginal Employment and Career Development Strategy 2021–25.</p> <p>Implement a leadership strategy and leadership pipelines, enabling school and system leaders to be identified, developed and supported through each stage of their careers.</p> <p>Work has commenced on an early career teacher program, which will include a tailored orientation, induction, professional learning and mentoring to provide specific scaffolding support as staff transition from preservice training to effective classroom teaching.</p>

# Introducing the Education Engagement Strategy 2022–2031

The NT Education Engagement Strategy 2022–2031 was launched in October 2021 following extensive consultation with children and young people, their families, the community and educators.

Over 72 consultation sessions were held across the NT, including 22 targeted workshops. Through listening to families and communities, we heard that a new way of working is required across all levels of the NT education system. The strategy is for all children and young people in the Territory, including those in the non-government schooling sector.

Quality education empowers young people and unlocks their full potential. Young people in the Northern Territory start early learning programs and school education already equipped with deeply established knowledge systems, cultural values and ways of learning that have been shaped by their families and communities. Our education system must reflect the rich cultural, social and linguistic diversity among its learners to ensure all Territorians are able to learn, contribute and achieve.

This strategy is a long-term commitment and sets a new course for student engagement and improved educational outcomes for every child to engage in learning. For this to be realised, children and students must be motivated and challenged and see value in their education; feel safe and welcome in their learning environment; and have supportive and respectful relationships.

We will be guided by the following 4 goals as we work to achieve this over this 10 year plan:

FIGURE 4 – NT Education Engagement Strategy goals



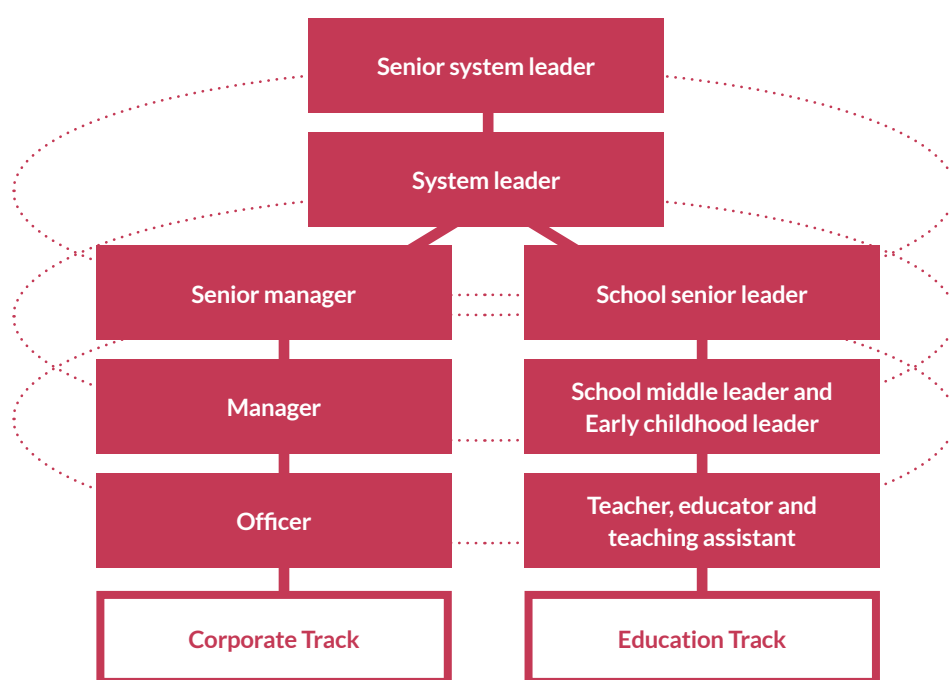


# Introducing the Education Leadership Strategy 2021–24

Students and school communities deserve the best teachers and educators in their classrooms, and the best education leaders providing guidance. An expert workforce across all settings (in school and office-based roles) is critical to the success of the Education NT Strategy 2021–2025 and to strengthening instruction for all young Territorians. It is particularly critical in the current context of unprecedented teacher supply and retention challenges facing the nation.

The Education Leadership Strategy 2021–24 was launched in October 2021. The strategy is a long-term investment to identify, develop and support our people working in early childhood services, schools and across the system at each stage of their careers. This will be enabled by a system-wide approach to leadership, as Figure 5 below explains.

FIGURE 5: The leadership pipeline



The leadership strategy has 4 clear actions. These are to:

- create a common understanding of improvement to embed inquiry as a way of working across the system and create role clarity for early childhood, school and system leaders
- establish a clear leadership pipeline to provide a career pathway for current and future leaders. Leaders will have opportunities to join masterclasses and flagship leadership development programs linked to the Australian Professional Standards for Teachers and Principals and the Northern Territory Public Sector Capability and Leadership Framework
- improve the impact of leadership development programs to ensure the investment in these programs, both by current and aspiring leaders and by the system, results in professional growth and stronger instruction for all young Territorians
- engage Aboriginal leaders and remote staff to both participate in and shape the leadership pipeline and improve cultural responsiveness and connectedness across the department.









# Chapter 2

## Performance





# Our achievements

This chapter summarises the department's key achievements, initiatives and performance during 2021–22 against the NT Budget Paper No. 3 2021–22 and the Education NT Strategy 2021–2025.

The time periods used throughout this section vary. Data for programs, services and initiatives may be reported at the end of the 2021 school year, at a point in time; for example, Age Grade Census, or on a term or semester basis. Generally, the most recent, complete and validated data is used.

## COVID-19 response

Our focus was to keep schools and early childhood services open and students and teachers safe during the COVID-19 pandemic. We were supported in this goal by our stakeholders, including the Australian Education Union NT, NT Principals' Association, NT Council of Government School Organisations, Isolated Children's Parents' Association, Remote Indigenous Parents' Association, early childhood education and care service providers and non-government school sector heads, who worked tirelessly to ensure the needs of students, schools and communities were met. The presence of COVID in the community during this period resulted in a significant increase in both student and staff absences, which has affected almost all aspects of department activities.

At an operational level, schools and early childhood services were supported 7 days a week to manage their local workforce planning, response and recovery through a single point of contact through the Regional Response Management Teams. Trained and registered teachers in corporate roles were redeployed into schools and provided 1474 teaching days. A Roving Relief Program was established, where retired and existing relief teachers provided a pool of relief staff. The Centre for Disease Control and the Office of the Chief Health Officer guided our work and we shared data and monitored implementation of policies. Rapid antigen tests were distributed through regional distribution centres, with a total funding amount of \$3.41m.

Schools developed and implemented plans to support students who were learning from home for a period longer than 7 days. Learning packs were developed, printed and distributed to students, via their school, to ensure online access was not a barrier to students' continued learning.

Ventilation in classrooms was enhanced through \$0.73m in improvements, delivered in partnership with the Department of Infrastructure, Planning and Logistics. This included adjusting fixed plant air-conditioning systems and the supply of air purifiers and air monitors to schools.

We responded, and provided direct support, to early childhood education and care services affected by COVID-19 on 1172 occasions since 1 January 2022. As the regulatory authority, Quality Education and Care NT (QECNT) provided individual case management support to services, including support to navigate and respond to the Northern Territory Chief Health Officer Directions and practice requirements which enabled services to remain open and operate effectively. This allowed these services to continue providing an essential service to the community during the pandemic while maintaining children's and educators' health, safety and wellbeing across the Northern Territory.

## Student and community engagement

Schools work with their communities to identify local priorities through community-led schools, school councils, school boards and Local Engagement and Decision Making (LEaD). In 2021–22, community-led schools continued in 10 sites across the Territory and LEaD committees were operating in 42 remote communities. We worked with the Northern Territory Council of Government School Organisations to strengthen school governance through training and capacity-building for community members to actively participate in decision-making, as part of the response to the Independent Commissioner Against Corruption's recommendations relating to his public statement on 5 July 2021.

Place-based responses to increase student engagement in schooling is a core work. In term 1, 2022, 37 frontline student engagement staff worked directly with students and families across the NT to build relationships, encourage attendance and remove barriers to engaging in education. There are also 10 school-based engagement officers working across 14 schools. These officers work with students who have low levels of attendance and students who are chronically disengaged. The Australian Government-funded Remote School Attendance Strategy (RSAS) employs local community members to support student and family engagement in education and operates in 36 government schools in the Northern Territory in term 1, 2022.

Student engagement staff and school-based engagement officers provided engagement support to students referred through a range of government and non-government referral mechanisms, including schools, health services, multi-agency taskforces and Youth Justice Court. In semester 2, 2022, the department employed 3 court liaison officers who worked with the Youth Justice Court on behalf of young people involved in the youth justice system to ensure their educational needs were understood and supported.

The Clontarf and Stars foundations worked with Aboriginal students and their families in 17 schools providing school-based mentoring and wellbeing support as part of the program. In term 1, 2022, 1143 young Aboriginal men participated in Clontarf programs and 907 young Aboriginal women participated in Stars programs. In 2021, purpose-built facilities were opened to accommodate the Clontarf and Stars programs at Tennant Creek High School.

The Leaders of Tomorrow program supports high-achieving, high-potential Aboriginal secondary students, their parents, schools and businesses in a partnership to help students realise and achieve their ambitions. Students are provided links to universities and training opportunities, connected with local business and industry, provided personal development opportunities and given a strong student voice. The program commenced in term 4, 2021 with 20 young people across 7 schools participating in the program. The department also

promotes student involvement in schools' improvement planning through the NT Learning Commission. Currently, 30 schools participated in this program in term 1, 2022.

We continued to provide flexible learning to engage students in programs, including:

- the Top End School of Flexible Learning, which had an average of 84 students enrolled in term 1, 2022
- the Katherine Flexible Learning and Engagement Centre, which had an average of 30 students enrolled in term 1, 2022
- the Juno Centre in Tennant Creek, which had 868 student visits in semester 1, 2022, of which 240 included an overnight stay
- the Palmerston Youth Skills Centre, which engaged 126 students in education in term 1, 2022
- the Kids in Town Engaged in School (KiTES) program, which provided continuity of learning for young people visiting Alice Springs for family or personal reasons.

A Quality Standards Framework for Flexible Education Programs was finalised to guide mainstream schools and flexible learning programs to deliver high-quality flexible education services, specifically for vulnerable students and students at risk of disengaging from education.

## Early years and preschool – building the foundations

The Northern Territory and Australian governments continued to invest in high-quality early childhood education and care in 2021–22. Programs that were delivered across the Northern Territory to support young people and their families included:

- the Families as First Teachers (FaFT) program, which has been established across 55 sites, as at semester 1, 2022. In 2021, 2936 children participated in a FaFT program
- the continued operation of 6 Child and Family Centres (CFCs) at Larapinta, Gunbalanya, Maningrida, Ngukurr, Palmerston and Yuendumu. Integrated services, providing early learning, health and family support, are delivered through our CFCs to support young children and their families, particularly Aboriginal, vulnerable and disadvantaged children and families, and complement those centres run by the Department of Territory Families, Housing and Communities.

Fifteen hours per week of quality preschool programs continues to be available to every child in the Northern Territory before they commence full-time schooling. In 2021–22, 3056<sup>1</sup> children participated in preschool programs across 121 NT Government schools. At the start of term 3, 2021, the department commenced a trial at 6 NT Government schools, offering preschool to all three-year-old children.

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1 Based on Age Grade Census 2021



Quality Education and Care NT (QECNT) is the regulatory authority for early childhood education and care services (including preschool and school-aged care).

In 2021–22:

- 245 regulatory visits were conducted across regulated NT education and care services
- 94% of NT services had a quality rating, compared with the national average of 91%
- 81% of NT services were rated as meeting or above the National Quality Standard (NQS), compared to 87% nationally
- 87% of NT Government preschools were rated as meeting or above the NQS, a 3 percentage point decrease from the 2020–21 financial year.

## Student wellbeing and inclusion

Every child is entitled to learn in an environment which is inclusive, fair and focused on delivering learning to meet individual needs. The Framework for Inclusion 2019–29 sets out the department's commitment to inclusive education so all students can succeed. There are more than 8700<sup>2</sup> students with disabilities in Territory government schools, meaning that more than a quarter of our students require additional support to fully engage in education.

We continue to deliver specialised services, programs, resources and professional learning for educators to support children and students with additional needs, challenging behaviour and other wellbeing needs. This included continued delivery of the Student Advocacy Pilot Project in partnership with Save the Children Australia in Darwin and Palmerston. During the last 12-month period, the project assisted 32 families in their negotiation with schools about the required adjustments.

In 2022, funding of \$89.9m was provided for students with additional needs in mainstream schools, special schools and annexes, a significant increase of \$7.8m from 2021.

An additional \$20.83m over 4 years has been invested for specialist teachers and key support staff, specialist learning resources, professional learning, environmental modifications and other support programs.

Professional learning was delivered to 624 educators across 119 government and non-government schools on the Nationally Consistent Collection of Data on School Students with Disability (NCCD) initiative. The NCCD supports teachers, school support staff, schools and students with disability so students' needs can be best met at school.

The School Counselling Service was extended to continue to support the wellbeing and safety of children, students

## Curriculum, pedagogy and assessment

In the prior to school years, children are provided play-based early learning experiences, aligned to the Early Years Learning Framework and, in FaFT and other playgroups, the Abecedarian Approach Australia is used. Students in transition to year 10 are taught according to the Australian Curriculum in Northern Territory Government schools. The South Australian Certificate of Education (SACE) Curriculum was delivered in years 11 and 12 for students undertaking the Northern Territory Certificate of Education and Training (NTCET).

Thirty NT schools were involved in the Early Years Literacy Project, which focuses on phonemic and phonological development aimed at building students' literacy and numeracy skills.

A range of supports are provided to schools and teachers for students from diverse linguistic and cultural backgrounds develop their proficiency in English. This support focused on 49%<sup>3</sup> of Northern Territory Government school students who identified as having a language background other than English. A total of 68% of Aboriginal students and 34% of non-Aboriginal students identified as having a language background other than English. In total, 580 NT educators from NT schools and corporate divisions accessed professional learning through the English as an additional language or dialect (EAL/D) Hub, since its launch in the Barkly and Big Rivers regions in 2021.

Students engage in language programs through the Alice Springs Language Centre, the Darwin Languages Centre and the employment of specialist languages teaching staff in schools. Twelve language programs were offered in Northern Territory Government schools from transition to year 9, and 19 distinct language programs were offered from years 10 to 12 at background speakers, beginners or continuers levels, including Arrernte, Chinese, Japanese, Spanish and Indonesian.

Delivery of the Indigenous Languages and Cultures (ILC) Curriculum continued in schools, involving language custodians, community and parents. A total of 4597 students studied ILC in 49 schools across 42 Aboriginal languages and cultures, including 1986 students studying the bilingual pathway. Nine of those schools ran broader bilingual education programs, adapted in each school and community to use local Aboriginal languages.

Distance and flexible education is provided through the NT School of Distance Education, Katherine School of the Air (KSOA) and Alice Springs School of the Air (ASSOA). The NT School of Distance Education provides flexible distance study options for years 10 to 12. KSOA and ASSOA offer schooling to isolated children from preschool to year 9. A total of 1201<sup>4</sup> students were enrolled in distance education, with 744 enrolments in NT School of Distance Education, 203 enrolments in KSOA and 254 enrolments in ASSOA. Thirty-six students completed their NTCET, learning through the NT School of Distance Education in 2021.

<sup>2</sup> At Age Grade Census in 2021

<sup>3</sup> At Age Grade Census 2021

<sup>4</sup> At Age Grade Census in 2021

Students are supported to prepare for the jobs and learning of the future through science, technology, engineering and mathematics (STEM) education in schools. The Step into STEM Program, in collaboration with Charles Darwin University (CDU) was introduced, connecting students in years 9 to 11 with university students and young professionals within the STEM stream. KSOA put in place an ongoing partnership with the Australian Virtual STEM Academy, which comprises upgrades to the studio at KSOA and professional learning for teachers delivering virtual STEM courses.

### Senior years education and pathways to jobs support successful transitions beyond school

Students who successfully complete senior secondary studies are awarded the Northern Territory Certificate of Education and Training (NTCET). Students can achieve the certificate through a variety of learning pathways, including face-to-face learning in a classroom, community learning that recognises Aboriginal culture and identity, VET and higher education units. In 2022, students from Alyangula Area School, Batchelor Area School, Gapuwiyak School, Jabiru Area School, Mataranka School, Our Lady of the Sacred Heart Thamurrurr Catholic College (OLSH) Port Keats, Timber Creek School, Tiwi College and Xavier Catholic Education Centre are on track to complete their NTCET with the NT School of Distance Education. Please see page 25 for more information on NTCET and VET achievements as they relate to the department's key performance indicators.

The Transition Support Unit (TSU) works with remote and very remote schools, families and students who are supported throughout their journey by a multi-disciplinary wraparound team. Assistance is provided to boarding schools to better equip them to cater to the engagement, learning and wellbeing needs of students from remote contexts. The TSU supported 860 students attending 86 boarding schools throughout Australia. The TSU assisted a total of 1286 students in continuing their education either at a boarding facility or within an alternative NT-based facility. NT Aboriginal boarding students were also supported in their transition back into community life after finishing boarding school.

GetSet in the NT supported school leavers to study, earn and train in the Territory. In 2021, 18 school leavers completed the program. GetSet 2022, has seen a further 25 participants recruited from across the Territory. Four young people from two remote communities were supported through their community schools to engage in a Remote Assistant Teacher traineeship option with Batchelor Institute as part of the GetSet program.

### International education programs and partnerships

International education programs and partnerships continued to provide economic, social and cultural benefits to the Northern Territory during 2021 despite international travel restrictions as a result of the COVID-19 pandemic. Twenty-nine fee-paying international students on student visas were enrolled in NT Government schools.

### Regulation of non-government schools

The department continued to work closely with the non-government education sector to provide education choice for families and communities, including:

- regulated 39<sup>5</sup> non-government schools to deliver education to 10,647<sup>6</sup> students. This included routine assessment of 10 schools' compliance with registration requirements under the *Education Act 2015*
- following the implementation of a new funding model in 2021 to provide equity, sustainability and transparency, \$42.6m in NT Government funding was distributed to through payments for students, infrastructure, boarding schools, back-to-school payments and remote preschools
- distributed \$227.3m of Australian Government funding to non-government schools
- four new non-government schools were registered: Nawarddeken Academy Mamadawerre School and Nawarddeken Academy Manmoyi School, which commenced operations in West Arnhem in term 4, 2021; the Australian International Islamic College; and, SEDA College NT, which commenced operations in Darwin in term 1, 2022.

5 Based on Age Grade Census in 2021. Four additional non-government schools (Nawarddeken Academy Mamadawerre, Nawarddeken Academy Manmoyi, the Australian International Islamic College and SEDA College NT) opened during 2021 and 2022, bringing the total number operating at 30 June 2022 to 43.

6 Based on Age Grade Census in 2021. Excludes preschool students.



# Key performance indicators

Our performance against the key performance indicators published in the 2021–22 Budget Paper No. 3 is provided below.

## Early years performance

TABLE 1: Preschool education in government schools

Indicator	2017–18	2018–19	2019–20	2020–21	2021–22
Total preschool student enrolments <sup>1</sup>	3321	3169	3198	3206	3056
Aboriginal preschool student enrolments <sup>1</sup>	1326	1148	1253	1266	1214
Preschool attendance rate					
– non-Aboriginal students	88%	88%	87%	90%	88%
– Aboriginal students	57%	61%	55%	53%	55%

Source: Department of Education data and 2018–19, 2019–20, 2020–21, 2021–22 and 2022–23 Budget Paper No. 3.

Notes: 1. Enrolment numbers are sourced from the Age Grade Census, which is taken on the same day each year and are not comparable to attendance rates.  
2. Average attendance rates across the school year.

## Government schools' performance

TABLE 2: Enrolment and attendance in government schools

Indicator	2017–18	2018–19	2019–20	2020–21	2021–22
Total primary, middle and senior student enrolments <sup>1</sup>	30,829	30,240	30,678	30,798	30,653
Aboriginal primary, middle and senior student enrolments <sup>1</sup>	13,706	13,061	13,281	13,267	13,328
Primary, middle and senior student attendance rates: <sup>2</sup>					
– non-Aboriginal students	88%	88%	88%	89%	88%
– Aboriginal students	65%	64%	63%	60%	60%

Source: Department of Education data and 2018–19, 2019–20, 2020–21, 2021–22 and 2022–23 Budget Paper No. 3.

Notes: 1. Enrolment numbers are sourced from the Age Grade Census, which is taken on the same day each year and are not comparable to attendance rates.  
2. Average attendance rates across the school year.

TABLE 3: NAPLAN students achieving the national minimum standard in government schools

Indicator	2017-18	2018-19	2019-20	2020-21	2021-22
NAPLAN – students achieving national minimum standard: 1, 2					
<b>Reading – non-Aboriginal students</b>					
– Year 3	90%	92%	92%	-	94%
– Year 5	93%	92%	92%	-	91%
– Year 7	88%	91%	93%	-	89%
– Year 9	87%	90%	85%	-	86%
<b>Reading – Aboriginal students</b>					
– Year 3	48%	50%	56%	-	57%
– Year 5	42%	45%	41%	-	41%
– Year 7	35%	42%	43%	-	35%
– Year 9	39%	37%	42%	-	35%
<b>Numeracy – non-Aboriginal students</b>					
– Year 3	93%	95%	92%	-	92%
– Year 5	95%	96%	93%	-	92%
– Year 7	93%	95%	93%	-	89%
– Year 9	94%	94%	94%	-	91%
<b>Numeracy – Aboriginal students</b>					
– Year 3	54%	63%	55%	-	50%
– Year 5	48%	51%	50%	-	36%
– Year 7	58%	56%	48%	-	33%
– Year 9	72%	61%	67%	-	46%

Source: Department of Education data and 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 Budget Paper No. 3.

- Notes:
1. NAPLAN assessment was not conducted nationally in 2020 due to the COVID-19 pandemic. Therefore, NAPLAN key performance indicators were not included in the 2020-21 Budget Paper.
  2. Where test cohorts of students are smaller, results year to year may be volatile but not statistically significantly different.

TABLE 4: Senior years education in government schools

Indicator	2017-18	2018-19	2019-20	2020-21	2021-22
NTCET completion rate: <sup>1,2,3</sup>					
– non-Aboriginal students	-	-	-	97%	97%
– Aboriginal students	-	92%	98%	98%	98%
Students who achieved one or more VET competencies	1576	1536	1583	1532	1624
Students who completed a certificate I, II, III or IV qualification <sup>4</sup>	679	763	743	749	743
Students enrolled in school-based apprenticeships or traineeships	86	113	132	133	147

Source: Department of Education data and 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 Budget Paper No. 3.

- Notes:
1. The NTCET completion rate is based on students who completed the NTCET as a proportion of the potential NTCET completers. Potential NTCET completers are year 12 students who have attempted to complete the NTCET.
  2. Prior to 2018-19, this indicator was the number of students who attained an NTCET.
  3. In 2020-21, this indicator changed to show a breakdown of results for non-Aboriginal and Aboriginal students in line with other percentage-based performance indicators.
  4. The increase in 2021-22 reflects growth in the number of students completing skill sets or a skill cluster, which are not equivalent to a full qualification.

## Non-government schools' performance

TABLE 5: Primary, middle and senior years education in non-government schools

Indicator	2017-18	2018-19	2019-20	2020-21	2021-22
Total primary, middle and senior student enrolments <sup>1</sup>	11,247	10,918	10,664	10,411	10,454
Aboriginal primary, middle and senior student enrolments <sup>1</sup>	3221	3028	2894	2751	2796
Primary, middle and senior student attendance rates: <sup>2</sup>					
– non-Aboriginal students	92%	92%	91%	92%	91%
– Aboriginal students	64%	63%	61%	58%	61%
NTCET completion rate: <sup>1,2,3</sup>					
– non-Aboriginal students	-	-	-	96%	98%
– Aboriginal students	-	95%	98%	100%	95%
Students who achieved one or more VET competencies <sup>4</sup>	763	760	711	636	707
Students who completed a certificate I, II, III or IV qualification <sup>5</sup>	306	413	379	338	283
Students enrolled in school-based apprenticeships or traineeships	35	34	38	47	52

Source: Department of Education data and 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23 Budget Paper No. 3.

- Notes:
- 1 The NTCET completion rate is based on students who completed the NTCET as a proportion of the potential NTCET completers. Potential NTCET completers are year 12 students who have attempted to complete the NTCET.
  - 2 Prior to 2018-19, this indicator was the number of students who attained an NTCET.
  - 3 In 2020-21, this indicator changed to show a breakdown of results for non-Aboriginal and Aboriginal students in line with other percentage-based performance indicators.
  - 4 The increase in 2021-22 reflects growth in the number of students completing skill sets or a skill cluster, which are not equivalent to a full qualification.
  - 5 The variations reflect the impact of COVID-19 restrictions of movements to communities.











# Chapter 3

## Our organisation, workforce and governance



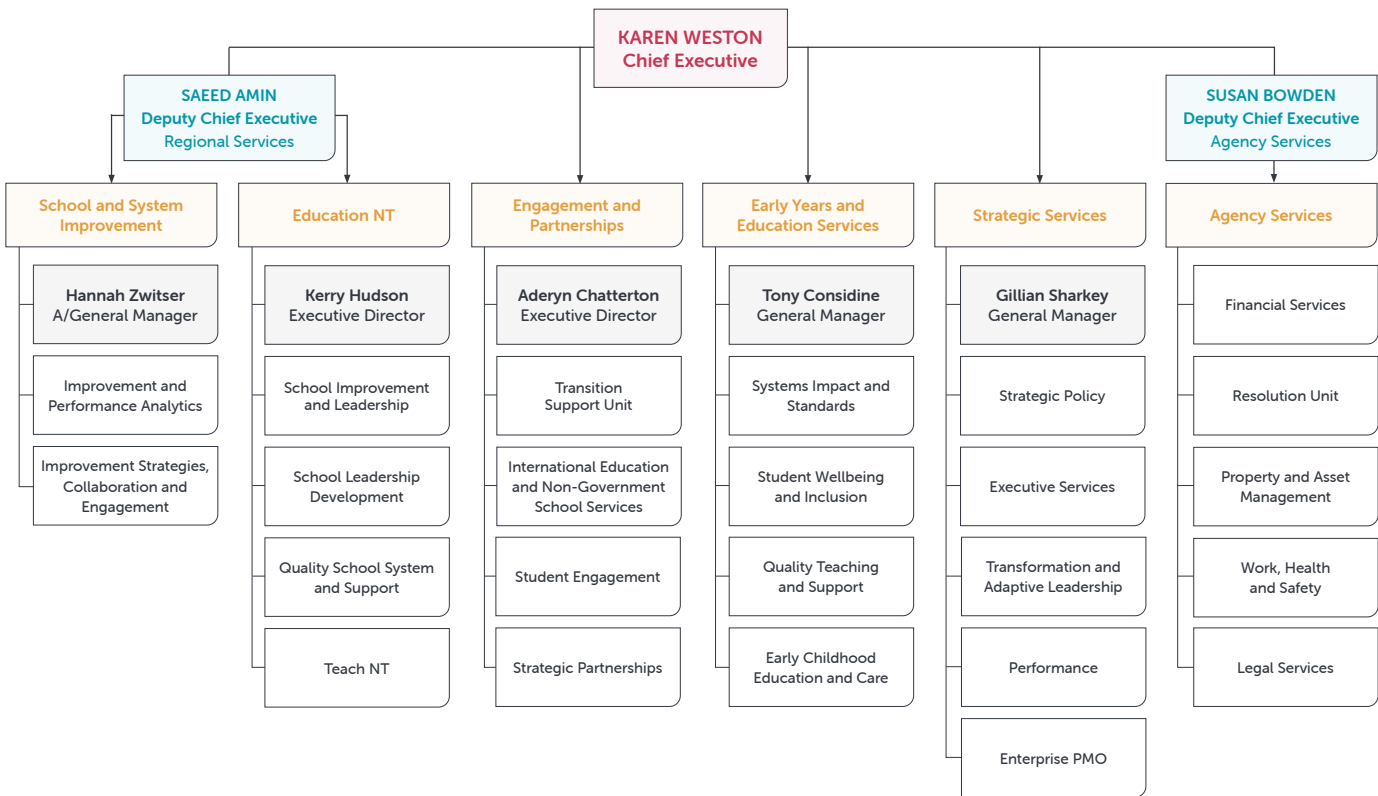


# Our organisation

At 30 June 2022, the department’s organisational structure comprised of 6 business divisions. OneNTG partners delivered core services to the department, including human resources, information and communication technology, procurement, fleet and infrastructure.

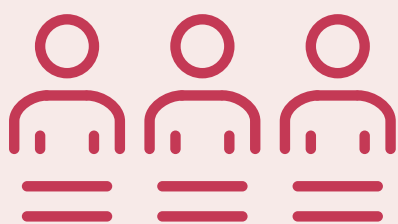
During 2021, an extensive consultation and design process occurred to align the organisational structure to delivery of the Education NT Strategy 2021–2025 and enhance delivery of services to schools and early years settings. The new structure will commence from 1 July 2022.

FIGURE 6: Organisational structure as at 30 June 2022



# Our workforce <sup>7</sup>

At 30 June 2022, the department employed 4834 people on either a full-time or part-time basis during the year. This equated to 4400 full-time equivalent (FTE) positions.



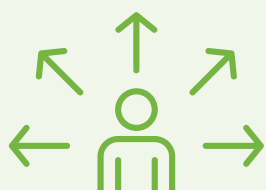
**4400 FTE staff**

**89%**

3917 FTE staff in service-based positions<sup>8</sup>, including 2705 in teaching positions<sup>9</sup>

**11%**

483 FTE staff in non-service-based positions



## FTE staff by region <sup>10</sup>

**28.8%**

1269 in Darwin

**23.3%**

1025 in Top End

**10.3%**

454 in Big Rivers

**7.1%**

313 in East Arnhem

**3.2%**

139 in Barkly

**11.6%**

511 in Central

**15.6%**

688 in multiple regions

## Our people <sup>11</sup>



**14.1%**

682 identify as Aboriginal

**77.9%**

3769 identify as female

**37.6%**

1814 work in remote or very remote workplaces

**1.2%**

57 identify as having a disability

**3.5%**

168 identify as being from a non-English-speaking background

A breakdown of the workforce by classification is at Appendix 2

<sup>7</sup> All data as at Pay 26, 2022.

<sup>8</sup> Service-based vs non-service-based – this measure was introduced in May 2021. A measure used previously, 'school-based', was retired at the same time. Service-based and school-based are not comparable. A 'service-based' position provides a direct service to children, students or families, and/or directly conducts activities to operate a service. This includes some corporate positions that work with children or families directly for at least 50% of the week on average, for example, counsellors, engagement officers, hearing advisers.

<sup>9</sup> Staff in the paid classification groups: assistant teacher; teacher; senior teacher; teaching principal; principal; and executive contract principal are 'teaching staff'.

<sup>10</sup> Reflects the region serviced by all FTE (service-based positions and non-service-based positions). This data is not comparable to previous annual reports which have reported on the physical location of positions. Staff servicing more than one region are included in 'multiple regions'.

<sup>11</sup> FTE staffing figures.

## Aboriginal workforce

The department supported the Northern Territory Public Sector (NTPS) Aboriginal Employment and Career Development Strategy 2021–25 and continues to build the priority of enhancing and strengthening Aboriginal workforce into program design.

The Remote Aboriginal Teacher Education (RATE) program grew to encompass the Assistant Teacher Project, delivering a targeted suite of professional development opportunities including non-accredited training, vocational education and training and tertiary education qualifications. During 2021, 192 Aboriginal educators across 46 remote and very remote Territory schools were supported to gain and grow skills through these projects. One hundred and sixty-seven were enrolled in VET education courses, and 25 were enrolled in a tertiary initial teacher education course, 21 of these being RATE participants.

Eight Aboriginal Teacher Education Scholarship recipients completed a teaching degree in 2021–22. Additionally, there were 37 current scholarship recipients being supported to complete their studies.

The department continues to invest in Aboriginal employees, including through sponsorship of the annual NT Young Aboriginal Educator Award category of the NT Young Achiever Awards, and celebrating staff in the NT Aboriginal and Torres Strait Islander Educator of the Year category of Teaching in the Territory Excellence Awards.

The Special Measures recruitment plan for 2021–2025 provides priority consideration for Aboriginal candidates for all advertised vacancies and additional designated positions. Six hundred and fifty-five positions have been advertised under Special Measures and 77 of these positions were filled by Aboriginal applicants.

As at 30 June, there were 682 Aboriginal employees across the department, making up 14.1% of all staff. This is higher than the NTPS average of 10.3%. Sixty-four (6.8%) Aboriginal employees worked in senior positions<sup>12</sup>.

The department continues to implement processes to ensure Aboriginal employees have a strong voice within the department. The department re-established the Aboriginal Employee Reference Group, with representatives engaged in consultations and working groups. Through the structural alignment project, cultural responsiveness was a key design principle. As a result, from 1 July 2022 there will be an increase of corporate-based designated positions from 7 to 68.

## Valuing and developing our people

The department has delivered a range of initiatives, including a continued focus on attracting and retaining teachers and principals.

In October 2021, the Education Leadership Strategy was released to support continuous school improvement across the system by informing how we identify, develop and support our expert education workforce at each stage of their careers.

The strategy will achieve:

- a common understanding of improvement and what is required for effective leadership
- improved role clarity and understanding of what is required for effective leadership progression
- a broad range of contextualised and high-quality leadership training and development programs
- improvements in curricular, pedagogical and assessment leadership, including effective parent and community engagement
- targeted support for remote and Aboriginal leaders, and broader leadership progression and development opportunities.

In July 2021, the department implemented a new seven-level principal employment structure across school principal roles in government schools. This supports the retention of principals through providing more stable and ongoing employment, and by allowing career progression in recognition of complex school leadership. With a focus on growing our own leaders within the Territory education system, 94% of principal vacancies were filled by applicants from within the NT.

The department continues to adopt a simplified approach to teacher permanency, giving job security to 838 teachers who have been offered permanent contracts since the launch of the Simplified Teacher Permanency Strategy in 2017.

The department continues to work closely with Charles Darwin University (CDU) and the NT Teacher Registration Board to revitalise the Teaching Schools Partnership. The new Accelerated Classroom Teacher Placement Program was piloted, which aims to fast-track the employment of high-quality CDU initial teacher education students in their final year of an education program into an appropriate classroom setting.

Certified Highly Accomplished and Lead Teachers (HALTs) in NT schools are recognised for their expertise in instructional leadership and improving student outcomes. The department encourages identified teachers to progress through HALT certification. The number of HALTs in NT education roles increased from 63 in 2020–21 to 70 in 2021–22.

Staff continue to access training and staff development across the department, as per the tables below and overleaf.

<sup>12</sup> Staff in the paid classification groups: principals, teaching principals, assistant principals, senior teachers, professional staff, executive officers and senior administrative officers are 'senior positions'.



TABLE 6: Leadership programs

Leadership programs			
Program	Target audience	Number of participants	Program aims
The Leadership for School Improvement Program	Emerging principals and existing principals	45	The program provided high-potential future leaders with structured support and development and enhanced their leadership capabilities.
Annual Leaders' Conference	School and system leaders	368 <sup>13</sup>	The Annual Leaders' Conference shared knowledge of the latest research and ideas in education. It provided opportunities to strengthen networks with other leaders.
Principal Orientation Program	Newly appointed principals and assistant principals	50 <sup>14</sup>	At the beginning of their tenure in 2022, new leaders participated in a two-day workshop that established foundational knowledge and created professional networks with their peers. Continued support was offered to leaders through one-to-one executive coaching sessions.
Public Sector Management Program	Middle and senior managers	11	The program enhanced the existing knowledge, skills, attitudes and behaviours of middle and senior managers to improve public sector outcomes.

Source: Department of Education and Department of Corporate and Digital Development data.

TABLE 7: Assistant teachers and school council employed Aboriginal educators enrolled in accredited training

Course	Number of participants
Certificate III in Education Support	67
Certificate IV in Education Support	8
Diploma of Education Support	14
Other VET accredited training	78
Tertiary studies	25

Source: Department of Education data

TABLE 8: Scholarships and early careers programs

Program	Number of participants
Teaching – Growing Our Future, Aboriginal Teacher Education Scholarship	36
Early Childhood Teaching Scholarship	3
Workplace Integrated Learning Scholarship	10
Teacher Scholarship – Supporting NT Students with Additional Needs	4
NT Government traineeships and Aboriginal traineeships	11
School-based apprenticeships/traineeships	16
Vacation Employment Program	3
Graduate Development Program	6
Aboriginal Employment Program	4
GetSet in the NT	25

Source: Department of Education and Department of Corporate and Digital Development data.

<sup>13</sup> Includes online participants

<sup>14</sup> 37 principals and 13 assistant principals

Providing a safe and healthy workplace

The department is committed to providing a safe and healthy work environment for all our staff and learning environment for our students. This is supported through policies and guidelines that comply with the *NT Work Health and Safety (Uniform National Legislation) Act 2011* and the *Public Sector Employment and Management Act 1993*. A range of initiatives were progressed, including:

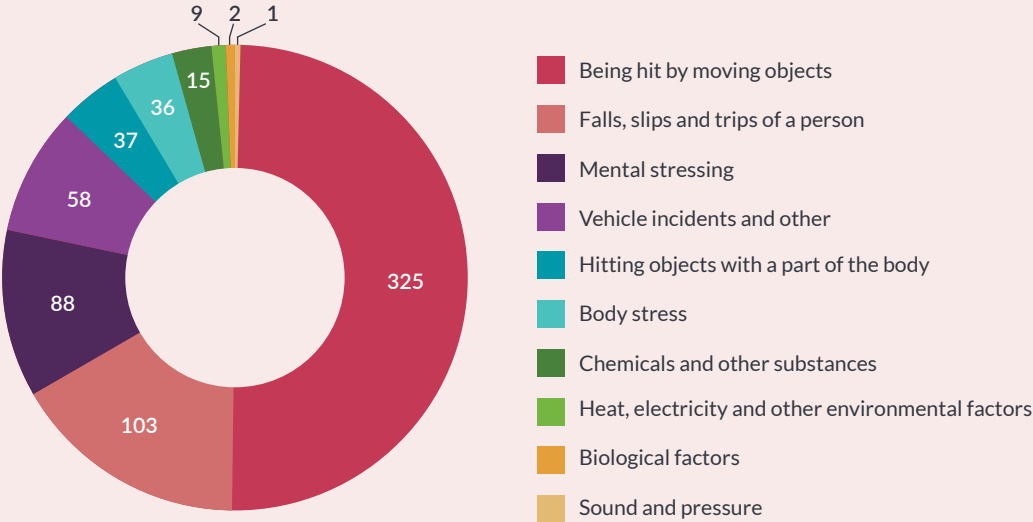
- review of the Work Health Safety Governance Framework including establishment of enhancing existing safety management processes and resources
- increased investment in the Employee Assistance Program during the COVID-19 pandemic to support employee emotional and psychological wellbeing, both in the workplace

and in their personal lives. Services include professional counselling, conflict management, mediation, critical incident response and trauma counselling

- establishment of the Positive Behaviour and Occupational Violence in Schools Taskforce to identify opportunities to reduce the number of occupational violence incidents in schools long-term and recommend solutions
- free employee flu vaccination, which was accessed by 1863 staff.

A total of 674 work health and safety incidents were reported in 2021–22, a decrease of 10 on the previous year. The department continues to work with all staff to minimise the number of incidents through internal workplace hazard inspections, safety audit programs, risk assessments and process improvements.

FIGURE 7: Work health and safety incidents



## Compliance with legislation and whole-of-government Employment Instructions

The department complied with all prescribed principles outlined in Part 1A (sections 5A–5F) of the *Public Sector Employment and Management Act 1993*. The department adhered to the Employment Instructions issued by the Commissioner for Public Employment.

Performance against each Employment Instruction is detailed below.

TABLE 9: Department performance against Employment Instructions

Employment Instruction	Performance
<b>Number 1</b> <b>Filling vacancies</b> Chief Executive must develop a procedure for the filling of vacancies.	Procedures were in place for the filling of vacancies within the department. These enact the whole-of-government simplified recruitment policy.
<b>Number 2</b> <b>Probation</b> Chief Executive must develop a probation procedure.	Probation procedures were in place.  For non-teaching staff, whole-of-government probation procedures were followed.  For new teachers, probation is 12 months; for teachers with at least 5 years of practice, probation period may be reduced to six months.
<b>Number 3</b> <b>Natural justice</b> A person who may be adversely affected by an impending decision must be afforded natural justice before a final decision is made.	The principles of natural justice were included as applicable in employment policies and procedures.
<b>Number 4</b> <b>Employee performance management and development systems</b> Chief Executive must develop and implement an employee performance management and development procedure.	Performance management procedures were in place to guide staff.
<b>Number 5</b> <b>Medical examinations</b> Chief Executive may engage a health practitioner to undertake an examination of an employee in the case of inability, unsatisfactory performance or breach of discipline matters.	In 2021–22, 6 staff undertook a medical examination for a range of matters, including assessment for fitness for duty and to inform employee inability matters.
<b>Number 6</b> <b>Employee performance and inability</b> Chief Executive may develop employee performance and inability procedures.	A policy on employee performance and inability to dis-charge duties was in place.  In 2021–22, 510 employees were engaged in a process relating to employee performance and inability proceedings. 504 of these were related to non-compliance with Chief Health Officer (CHO) directions and employer man-dates.  The employment of 61 employees was ceased as an out-come of the commencement of inability proceedings. 60 of these related to non-compliance with CHO directions and employer mandates.



Employment Instruction	Performance
<b>Number 7</b>  <b>Discipline</b>  Chief Executive may develop discipline procedures.	Employment Instruction 7 was revoked on 5 May 2021.  Subsequent to this, new and ongoing matters were subject to, and in accordance with, Part 8 Discipline, <i>Public Sector Employment and Management Act 1993</i> .  In 2021–22, 29 discipline processes were commenced with staff. Following investigation, these resulted in: <ul style="list-style-type: none"> <li>• 22 matters closed</li> <li>• 7 matters ongoing</li> </ul> The variation of increased discipline processes can be attributed to the Chief Health Officer Directions and employer mandates, and subsequent non-compliance of the same.
<b>Number 8</b>  <b>Internal department complaints and section 59 grievance reviews</b>  Chief Executive must develop an internal employee grievance-handling policy and procedure.	Policy and procedures were in place for handling employee complaints.  In 2021–22:  17 complaint matters were lodged with the Workforce Relations unit for internal review, of which 14 were closed.  17 were lodged with the Office of the Commissioner for Public Employment for review.
<b>Number 9</b>  <b>Employment records</b>  Chief Executive is responsible for keeping employees' records of employment.	Employee personnel files were maintained by the Department of Corporate and Digital Development.  Employment records held by the department were maintained in accordance with the NT Government General Administrative Records Management Schedule.
<b>Number 10</b>  <b>Equality of employment opportunity programs</b>  Chief Executive must develop an equality of employment opportunity program integrated with corporate, strategic and other department planning processes.	Equality of employment opportunity principles were built into relevant policies and procedures and the department's values of diversity, ethical practice and respect.  The department renewed the Special Measures plan, which gives priority consideration to Aboriginal and Torres Strait Islander applicants for all advertised vacancies, and designates certain positions to be filled by Aboriginal applicants (refer Employment Instruction 15).
<b>Number 11</b>  <b>Occupational health and safety standards program</b>  Chief Executive must ensure the application of appropriate occupational health and safety standards and programs, and report annually on these programs.	A dedicated Safety Management Subcommittee to Education Executive Board was in place, ensuring application of appropriate occupational health and safety standards.

Employment Instruction	Performance
<b>Number 12</b> <b>Code of conduct</b> Chief Executive may issue a department-specific code of conduct.	The department does not issue a department-specific code of conduct.  Employment Instruction Number 12 and the general principles in the <i>Public Sector Employment and Management Act 1993</i> guide the department's relevant policies and procedures.
<b>Number 13</b> <b>Appropriate workplace behaviour</b> Chief Executive must develop and implement a department policy and procedure to foster appropriate workplace behaviour and a culture of respect, and to deal effectively with inappropriate workplace behaviour and bullying.	The department implements NTPS values and a culture of commitment to service, ethical practice, respect, accountability, impartiality and diversity through policy and expectation of workplace behaviours.  Policy and procedures were in place for dealing with inappropriate workplace behaviour, including bullying.
<b>Number 14</b> <b>Redeployment and redundancy procedures.</b> Procedures in accordance with the <i>Public Service Employment and Management Act</i> (PSEMA).	In 2021–22, the department conducted and processed 9 voluntary redundancies.
<b>Number 15</b> <b>Special measures</b> A program or plan to promote equality of opportunity.	The department renewed its Special Measures plan for 2021 to 2025, which gives Aboriginal people priority consideration for job vacancies.  The plan also identified Aboriginal designation for a number of positions, including: <ul style="list-style-type: none"> <li>• Assistant Teachers</li> <li>• Aboriginal Education Officers</li> <li>• early childhood education and care roles.</li> </ul> In 2021–22, 135 Aboriginal employees were recruited to the department under the Special Measures plan.

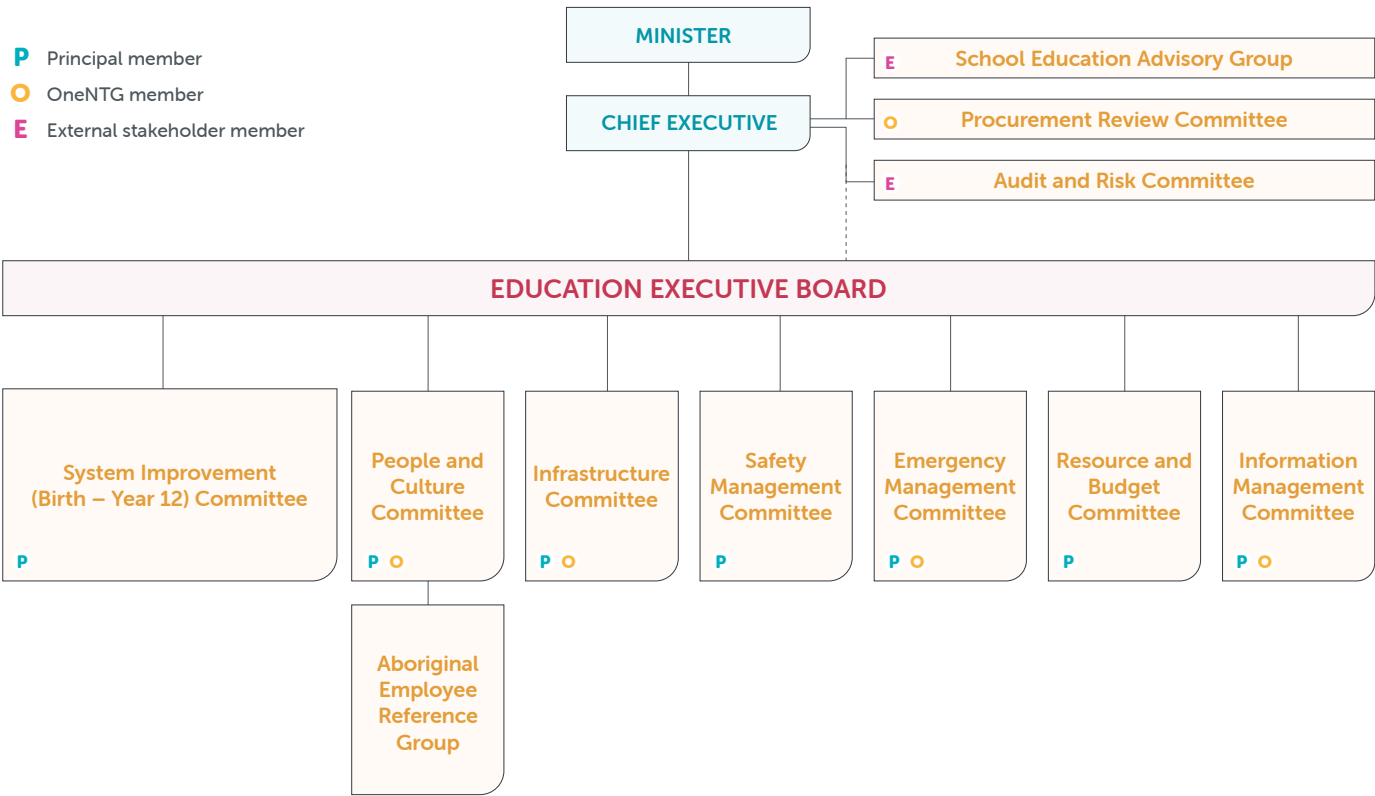
Source: Department of Education, Department of Corporate and Digital Development and Office of the Commissioner for Public Employment

# Our governance

The department continued to implement sound corporate governance practices to achieve appropriate decision-making.

- The department's governance is guided by the following principles:
- ensuring schools and early childhood services continue to be at the centre of the department's work
  - providing clear roles and responsibilities and promoting appropriate decision-making and accountability
  - having a future-focus in the policy and strategy that the Education Executive Board considers
  - having a strategic approach to organisational risk
  - driving and monitoring cultural practices, promoting good organisational behaviours
  - promoting effective relationships with OneNTG partners.

FIGURE 8: Corporate governance structure as at 30 June 2022





## Education Executive Board

The Education Executive Board is established and chaired by the Chief Executive. The board is the primary decision-making group within the department's governance structure and provides whole-of-department leadership through determining and monitoring progress against the strategic direction and improvement agenda of the department.

The board meets fortnightly and as at 30 June, 2022, membership comprised:

- Ms Karen Weston – Chief Executive (Chair)
- Ms Susan Bowden – Deputy Chief Executive, Agency Services (Deputy Chair)
- Mr Saeed Amin – Deputy Chief Executive, Education NT (Deputy Chair)
- Mr Tony Considine – Acting Executive Director, Early Years and Education Services
- Ms Aderyn Chatterton – Executive Director, Youth, Engagement and Partnerships
- Ms Hannah Zwitter – Acting General Manager, School and System Improvement
- Ms Jasmin Aldenhoven – Executive Director, Agency Operations
- Ms Gillian Sharkey – General Manager, Strategic Services
- Mr Brett Roach – Chief Financial Officer.

During the year, the board continued to provide strategic direction and monitor performance, with a particular focus on the following key strategic focus areas:

- implementation of the Education NT Strategy 2021–2025
- development and implementation of the Education Engagement Strategy 2022–2031
- delivery of the department's structural alignment project.

## Committees

Committees support the Education Executive Board and the Chief Executive in the department's governance structure to operate efficiently.

Membership consists of suitably skilled executive staff and external members as relevant, including representatives from OneNTG partners. All committees and advisory groups operate in line with the responsibilities and requirements set out in their terms of reference.

The committees that report to the Education Executive Board include:

- Emergency Management Committee
- Information Management Committee
- Infrastructure Committee
- People and Culture Committee
- Resource and Budget Committee
- Safety Management Committee
- System Improvement (Birth–Year 12) Committee.

The Aboriginal Employee Reference Group was established in 2021 as a reference group to the People and Culture Committee.

The following advisory committees report to the department's Chief Executive:

- Audit and Risk Committee
- Procurement Review Committee
- School Education Advisory Group.

The Audit and Risk Committee also provides strategic advice to the department's Education Executive Board to ensure the board can meet its responsibility for financial accountability, risk management and compliance.

## Territory and national education groups

Other groups that provide advice to the Minister for Education and Chief Executive include:

- the Northern Territory Board of Studies (NTBOS), established under the *Education Act 2015* to provide advice on curriculum, assessment, reporting and certification for all schools in the Territory. NTBOS issues certificates of educational attainment and manages student awards, including the NTCET
- the Non-Government Schools Ministerial Advisory Council, established under the *Education Act 2015* to provide policy advice on the registration, regulation and standards of non-government schools.

The Principal Employment Advisory Group (PEAG) was a time-limited advisory group established to provide feedback and advice to the Chief Executive on the review and implementation of the new principal employment structure. PEAG ceased in July 2021 at the commencement of the new employment structure.

The department is also represented on the Teacher Registration Board of the Northern Territory (TRB). The TRB is established under the *Teacher Registration (Northern Territory) Act 2004* to regulate the teaching profession in the NT and provide advice to the Minister for Education.

The department is also an active contributor to the national education governance framework, which includes the following:

- Education Ministers Meeting (EMM) is attended by all Australian, state and territory government ministers responsible for education. EMM is a forum for collaboration and decision-making regarding early childhood education and care, school education, higher education and international education.
- Australian Education Senior Officials Committee (AESOC) supports the EMM with policy advice. AESOC membership includes senior officials with responsibility for school education, early childhood and youth affairs, which includes the Department of Education Chief Executive.
- Schools Policy Group (SPG) provides high-level strategic policy advice and reporting to AESOC on all school education components of the national education strategic reform framework and agreements. Membership consists of senior officers from all jurisdictions responsible for school education policy, and representatives from the non-government schooling sector. Representatives from the Australian Curriculum

Assessment and Reporting Authority, Australian Institute for Teaching and School Leadership, and Education Services Australia attend meetings as observers.

- Early Childhood Policy Group (ECPG) provides high-level strategic policy advice and reporting to AESOC on early childhood education and care. Membership consists of senior officials with responsibility for preschool and/or early childhood education and care from each jurisdiction. The Australian Children's Education and Care Quality Authority attends meetings as an observer.

## Accountability and performance improvement

The department continued to operate under the Accountability and Performance Improvement Framework (APIF). The APIF ensures required systems, tools and processes are in place across all levels of the department including schools, regions and corporate settings to ensure the system can meet its operational and strategic priorities.

The department's Signature Strategies support schools, with their communities, to develop an explicit improvement agenda which will make the most difference for their students. Signature Strategies link directly to the Australian Council for Educational Research (ACER) National School Improvement Tool which is the tool used in school reviews. From January 2021 to January 2022, 31 school reviews were conducted across the Territory. Information from annual school improvement plans and school reviews is used to align resource investment with schools' needs.

The annual Northern Territory School Survey collects the opinions of staff, students and their families about school performance, culture and services in government schools. School Survey is an important input for school and system improvement planning. In 2021, there were more than 17,000 responses from students, parents and school staff across the NT.

## Risk management and audits

The department has a risk management framework in place. The Audit and Risk Committee oversaw the implementation of risk controls and assurance activities. In line with the *Financial Management Act 1995*, the department has an internal audit function which manages the Internal Audit Plan 2019–22 to assist the Chief Executive as Accountable Officer.

The Auditor-General of the Northern Territory conducts audits on compliance procedures, practices and internal controls in accordance with the *Audit Act 1995*.

The following internal audits were conducted:

- Procurement and Value for the Territory: assess the extent of agency compliance to the Buy Local plan.
- Cabinet information security measures: assess the compliance of the agency with Cabinet information security measures.
- Student Enrolment and Attendance Data (completed in May 2021) assess the accuracy, currency and completeness of data in student records held in the Student Administration Management System (SAMS), and the adequacy and effectiveness of processes and controls in place.

- Official travel: Compliance with NTG travel policies. Mandatory requirement for all Agencies.
- Contract management: assess the department's current contract management practices and identify opportunities for improving related processes and capability.
- Work Health and Safety Internal Audit: assess the department's safety management practices to identify further improvements required to enhance these practices and the department's safety culture.
- Review of delegations: examine whether powers from legislation have been delegated to relevant departmental employees effectively and exercised in line with administrative legal requirements.

The Auditor-General of the Northern Territory conducts audits on compliance procedures, practices, and internal controls in accordance with the *Audit Act 1995*.

The following external audits were conducted:

- Agency Compliance Audit: assessing the extent to which the department's systems and processes complied with legislated requirements – completed May 2022.
- End-of-year review: assess the adequacy of selected aspects of the department's end-of-financial year controls over reporting, accounting and financial transactions and balances.
- Salary overpayments analysis: assess the status of outstanding and new salary overpayments for review and follow-up by the department.
- Performance Management System Audit Root and Branch Review: assess processes undertaken by the department to implement the savings identified within the Root and Branch Review.
- Christmas to new year leave: assess accuracy of employee leave records for the period Friday 25 December 2020 to Friday 1 January 2021.

All audits conducted by the NT Auditor-General found the department's performance to be satisfactory and identified some improvements to strengthen internal controls and improve efficiency.

## Freedom of Information and complaints

The Northern Territory *Information Act 2002* guides how the department collects, uses, stores and discloses government and personal information. The department operated within the requirements of the information privacy principles of the Act and had compliant records and information management standards, policies, processes and procedures in place. Advice was provided to staff on the proper management of personal information and the department has published an information statement on its website that describes the departmental structure, functions, types of information held and the process to access and correct personal information.

As per the *Information Act 2002* members of the public can request access to and correction of information held by the department. The table below provides information on requests received.

**TABLE 10: Freedom of information applications handled by category 2021–22**

Category	Number
Applications for information access handled, including:	30
– 20 applications for personal information, 5 applications for non-personal information and 5 applications for mixed personal and non-personal information.	
Applications for correction handled	1
Applications for internal review handled	4
<b>Total number of applications handled</b>	<b>35</b>

Source: Department of Education data

Of the above 35 applications, 16 were finalised within 30 days of reception of application (including access, correction and internal review applications). Eighty-three Requests for Information were also handled. No privacy complaints were received.

The department's Resolution Unit manages complex complaint matters and matters lodged with external agencies. Sixty-nine matters were active in the Resolution Unit in, with 40 closed by 30 June 2022.

**TABLE 11: Active complaint matters during 2021–22**

Category	Number
– Principal	14
Request for Information	12
Staff Member	11
Conflict of Interest	8
School Policy and Programs	4
Discrimination	3
Enrolment	2
Finance	2
Privacy	2
Other	11
<b>Total number of active matters</b>	<b>69</b>

## Integrity and fraud control

The department has systems and processes in place that support culture, promote integrity and aim to prevent corruption. Key areas of focus for prevention, detection and response to integrity risk are fraud control, and management of conflicts of interest, gifts and benefits.

The department has zero tolerance for fraud and is committed to minimising the incidence of fraud through prevention, detection and response strategies outlined in the Fraud Control Framework. Twenty-three Fraud and Corruption Awareness Sessions were held, attended by 576 department staff and stakeholders. The

department has internal financial controls and an internal audit program in place to check compliance and monitor for fraud. It also records and manages potential incidents through a fraud register. The department has made a disclosure in the Financial Statements at Note 31.

Following a public statement by the Independent Commissioner Against Corruption (ICAC) in July 2021 regarding improper conduct by a principal previously employed by the department, the department took immediate action. All 16 of the ICAC report recommendations were accepted in principle and a dedicated team was established to progress responses to the recommendations.

To ensure transparency in performing their duties, all employees are required to disclose actual, potential and perceived conflicts of interest in a timely manner. All conflicts of interest declarations are considered by the Chief Executive and recorded in a centrally-administered Conflict of Interest register. This includes officers in key risk areas, including all executive contract officers; school principals; school business managers; and employees involved in managing of procurement processes, tenders and contracts or in a position where their decisions could be influenced by an external party.

The Code of Conduct under the *Public Sector Employment and Management Act 1993* outlines specific principles to guide all NTPS employees in deciding whether to accept gifts or benefits. The department has clear guidelines to help staff understand appropriate practice in relation to gifts or benefits and to declare any gift or benefit offered, regardless of acceptance or refusal. This includes guidance for school-based staff about receiving gifts from parents, guardians, carers or students. All gifts and benefits declarations are considered by the Chief Executive and recorded in a centrally administered gifts and benefits register.

## Legislation administered

On behalf of the Minister for Education, the department is responsible for administering the following Acts and subordinate legislation:

- *Education Act 2015* and *Education Regulations 2015*
- *Education and Care Services (National Uniform Legislation) Act 2011*, including the *Education and Care Services National Law* and *Education and Care Services National Regulations*
- *Higher Education Act 2004* and *Higher Education Regulations 2006*
- *Teacher Registration (Northern Territory) Act 2004* and *Teacher Registration (NT Regulations 2004)*.

During 2021 and 2022, the department undertook a review of Part 7 of *Education Act 2015*, which relates to non-government schools. This review was guided by local and national policy and consultation with stakeholders, and seeks to ensure that the legislation is contemporary and the underlying policy continues to serve the best interests of children and young people.







# Chapter 4

## Our financial performance





# Introduction

Our commitment is to a strong public education system that promotes excellence and equity and supports every child to become confident and creative individuals, successful lifelong learners and informed members of the community.

The NT Government provides resources directly to schools using a student needs-based funding model. This enables schools to deliver an educational program to Northern Territory students and improve the quality of teaching and learning. Schools have the flexibility and autonomy to decide how to use their resources in accordance with the School Resource and Governance Framework. The funding model aims to allocate funding in an equitable, transparent and efficient manner for better educational outcomes, as required under the *Australian Education Act 2013* (Cth).

The department prepares financial statements on an accrual basis in accordance with the requirements of the *Financial Management Act 1995* and related Treasurer's Directions and the Australian Accounting Standards. The statements provide information about the department's financial operations and position, and changes in equity and cash flow for the year. The financial statements inform our stakeholders and the public of our performance, expenditure of government funds and any significant issues.



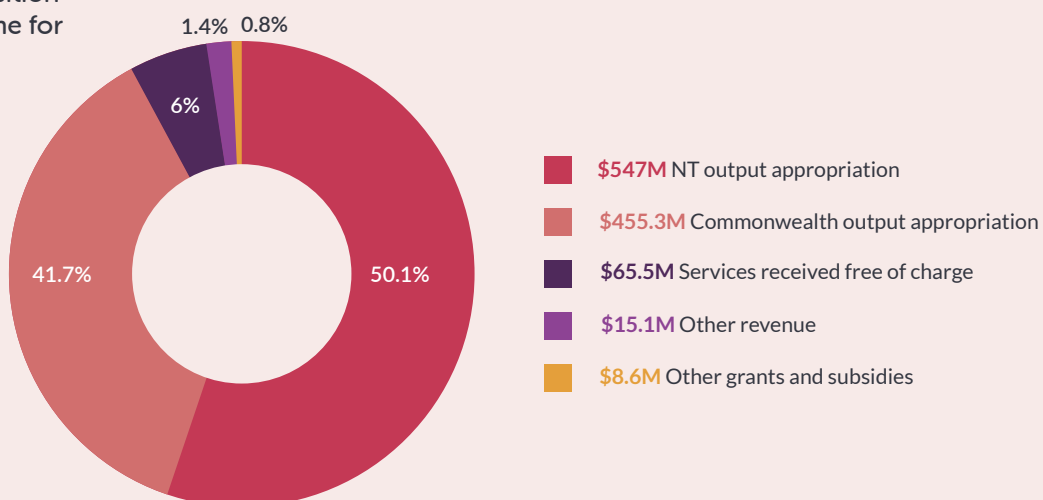


# Financial highlights

## Operating income

- The department received \$1.091 billion in revenue. Figure 1 shows the composition of total operating income.
- Revenue was received from three main sources: Northern Territory Government appropriation (\$547 million), Australian Government appropriation (\$455.3 million) and notional revenue for goods and services received free of charge (\$65.5 million). Together, these sources represent 97.8% of the department's total revenue.
- Australian Government appropriation (\$455.3 million) comprised:
  - National School Reform Agreement funding for government schools of \$224.2 million
  - National School Reform Agreement funding for non-government schools of \$216.2 million
  - Northern Territory Remote Aboriginal Investment of \$18.1 million to fund programs such as Families as First Teachers, the Transition Support Unit and student engagement programs
  - a further \$5.2 million for other National Partnership Agreement funding including Universal Access to Early Childhood Education and the Preschool Reform Agreement.
- Goods and services received free of charge (\$65.5 million) comprised:
  - centralised corporate services functions provided by the Department of Corporate and Digital Development (\$35.3 million)
  - centralised repairs and maintenance and other infrastructure services provided by the Department of Infrastructure, Planning and Logistics (\$28.7 million)
  - other department goods and services (\$1.5 million).
- Other sources of income including grants and subsidies, totalled \$8.6 million, comprising funding for the Connected Beginnings Program, Remote School Attendance Strategy (Indigenous Advancement Strategy), Community Child Care Fund and reimbursement from the Australian Government in relation to eligible expenditure for COVID-19.
- The total revenue of \$1.091 billion was an increase of \$75.9 million compared to 2020–21 (\$1.016 billion). This was mainly due to an increase in National Schools Reform Agreement funding for non-government schools (\$56.4 million).

FIGURE 9: Composition of operating income for 2021–22



Australian Government funding

The Australian Government (referred to through the financial statements as the Commonwealth Government) provides funding for the delivery of education services in the Northern Territory through the National School Reform Agreement (NSRA), national partnership agreements and other agreements negotiated directly between the Australian and Northern Territory governments.

Under the NSRA and accompanying bilateral agreement, \$2.3 billion of Australian Government funding will flow to Northern Territory schools over 6 years (2018 to 2023): \$1.2 billion for government schools, and \$1.1 billion for non-government schools. NT Government schools received \$224.2 million from the Australian Government under this agreement, and a further \$216.2 million was provided to non-government schools.

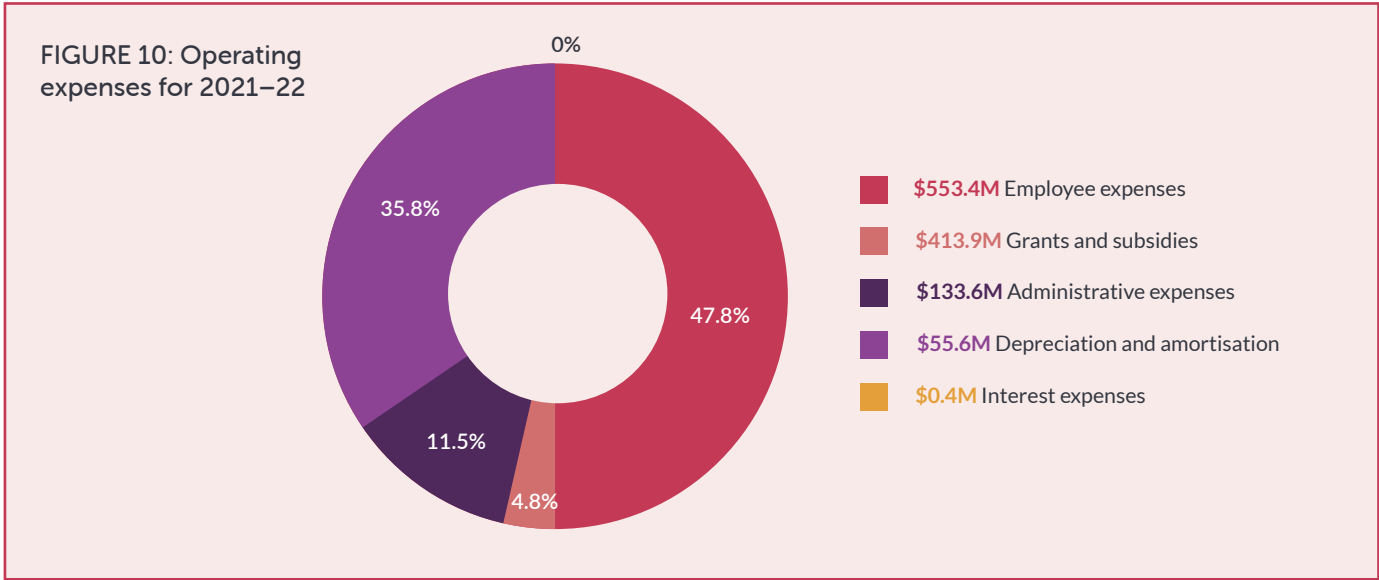
The National Partnership on Northern Territory Remote Aboriginal Investment (2016–2022) (NTRAI) provides targeted financial assistance to support delivery of actions that improve the lives of Aboriginal people. The department is currently finalising the negotiation of a two-year agreement extension. This funding supports actions under the Northern Territory Indigenous Education Strategy (IES), and programs and services dedicated to supporting Aboriginal young people. The IES supports young people and their families to continue their education through secondary school boarding, and beyond that, their transitions to work and further study. NTRAI funding also supports the delivery of the ‘Families as First Teachers’ program in remote locations. \$18.1 million was provided by the Australian Government under this agreement.

Other Australian Government funding totalled \$5.2 million, which included funding for the National Partnership Agreement on Universal Access to Early Childhood Education, Preschool Reform Agreement (through to 30 June 2026), Connected Beginnings Programs and Remote School Attendance Strategy (Indigenous Advancement Strategy) (through to March 2023).

The department has observed a reduction in enrolments. This, coupled with the impact of COVID-19 and current fiscal constraints, presents some challenges for the department in meeting its agreed funding commitments. The department is working with the Australian Government on funding agreement commitments, as current targets are challenging in the current environment.

Operating expenses

- Total expenses were \$1.157 billion, an increase of \$86.2 million from last year, mainly due to:
  - an increase in Commonwealth Government National School Reform Agreement funding of \$56.4 million for non-government schools received by the department and passed on as grants to those schools
  - an increase in employee expenditure of \$23.2 million. Whilst the department has experienced a shortage in its teacher workforce several items have contributed to the increase in employee expenditure for the following reasons: the \$4 000 lump sum payment to each employee provided under the Northern Territory Public Sector 2021–2025 Enterprise Agreement; oncosts such as payroll tax and superannuation expenses; and the standing up of specialised teams related to COVID-19. Additional information on the impact of COVID-19 on the 2021–22 financial statements is outlined in Note 2 (k)
  - the increase also includes one-off transition arrangements for the principal classification review and one-off redundancies associated with the budget repair program.
- Employee expenses remain the department’s major expense component at \$553.4 million, making up 47.8% of total expenses.
- Grants and subsidies expense of \$413.9 million accounted for 35.8% of the department’s total expenditure. The majority of this was payments to non-government schools of \$259.8 million, including \$216.2 million of National School Reform Agreement funding passed on from the Australian Government. A further \$115.4 million was paid to government school bank accounts used to meet their operating costs.
- The balance was largely provided to tertiary education providers, community-based education organisations and families to support the provision of education and related services.
- Figure 2 shows the composition of the department’s total operating expenses.



## Comprehensive result

- Delivered a deficit comprehensive result of \$20.7 million, compared with a final approved budget deficit of \$75.8 million.
- Northern Territory Government agencies are generally budgeted to record a deficit due to the recording of depreciation as an operating expense for which there is no corresponding revenue line. Depreciation of \$55.6 million is a non-cash, accrual accounting expenditure item, which is not funded. This was offset by an increase in the asset revaluation reserve of \$44.8 million.

## Net assets

- Total assets at 30 June 2022 were \$1.425 billion. Most of our assets are in school land and buildings, valued at \$1.3 billion.
- Total assets increased by \$43.3 million compared to last year. This was a result of depreciation \$55.6 million, offset by new infrastructure projects, and land and building revaluations completed during the year of \$99.3 million.
- Total liabilities at 30 June 2022 were \$90.3 million. This was an increase of \$7.1 million on last year's and was largely due to an increase in creditors and accruals, primarily due to the timing of the salary payments over year end.
- The department's net assets at 30 June 2022 were \$1.335 billion. This comprised \$1.425 billion in total assets less \$90.3 million in total liabilities.

## Budget performance

Financial statements also outline its actual financial results for the 2021–22 year against the original published budget (May 2021) in accordance with Australian Accounting Standards Board (AASB) 1055 Budgetary Reporting.

The department's actual expenditure was \$1.157 million compared to an original budget of \$1.141 million with key variance explanations provided in Note 34 to the financial statements.

The department's final approved budget for 2021–22 was published in the Northern Territory Budget Papers in May 2022. The department achieved its overall responsibilities against its approved final budget, based on the operating result and net asset position. The department's performance against its final budget is outlined below.

\$1.157 billion spent on education in the Northern Territory, compared to a final budget of \$1.179 billion resulting in surplus of \$21.7 million, or 1.8% of the department's final budget. The surplus was mainly due to unspent school funding in semester 1, 2022, as schools operate on a calendar year rather than a financial year and delays in expenditure on Australian Government funded programs.

A total of \$558.9 million, or 47% of the department's total budget, was allocated to direct government school costs. This comprised \$485 million managed by principals and school bodies and \$73.9 million held centrally on behalf of schools for school costs. A total of \$259.8 million in grants was paid to non-government schools in 2021–22, including \$216.2 million from the Australian Government through the National School Reform Agreement.



# Certification of the financial statements

We certify that the attached financial statements for the department have been prepared based on proper accounts and records in accordance with the prescribed format, the *Financial Management Act 1995* (FMA) and Treasurer's Directions.

We further state that the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, and notes to and forming part of the financial statements presents fairly the financial performance and cash flows for the year ended 30 June 2022 and the financial position on that date.

At the time of signing, we are not aware of any circumstances that would render the particulars included in the financial statements materially misleading or inaccurate.



Karen Weston  
Chief Executive  
31 August 2022



Jasmin Aldenhoven  
Chief Financial Officer  
31 August 2022

# Comprehensive operating statement

For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
<b>Income</b>			
Grants and subsidies revenue	4a		
Current		8 553	7 158
Capital		-	-
Appropriation	4b		
Output		546 974	526 232
Commonwealth		455 322	404 469
Sales of goods and services	4c	13 051	11 386
Goods and services received free of charge <sup>1</sup>	5		
DCDD services for schools and corporate		35 276	35 971
Schools repairs and maintenance		28 711	26 259
Department goods and services		1 533	1 617
Gain/(loss) on disposal of assets	6	28	(9)
Other income	4d	2 022	2 440
<b>Total income</b>	<b>3</b>	<b>1 091 470</b>	<b>1 015 523</b>
<b>Expenses</b>			
Employee expenses	7	553 422	530 224
Administrative expenses			
Purchases of goods and services	8	61 830	50 765
Property management		5 237	5 198
Depreciation and amortisation	11,18,19,20	55 575	52 043
Services free of charge <sup>1</sup>	5		
DCDD services for schools and corporate		35 276	35 971
Schools repairs and maintenance		28 711	26 259
Department goods and services		1 533	1 617
Other administrative expenses		1 030	1 148
Grants and subsidies expenses			
Current		410 879	359 136
Capital		3 031	8 002
Finance expenses			
Interest expenses	10	399	399
<b>Total expenses</b>	<b>3</b>	<b>1 156 922</b>	<b>1 070 762</b>
<b>Net surplus/(deficit)</b>		<b>(65 452)</b>	<b>(55 239)</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net surplus/deficit</b>			
Asset revaluation reserve	26	44 775	10 912
Transfers from reserves		-	-
<b>Total other comprehensive income</b>		<b>44 775</b>	<b>10 912</b>
<b>Comprehensive result</b>	<b>3</b>	<b>(20 677)</b>	<b>(44 327)</b>

1 Includes Department of Corporate and Digital Development service charges (human resources, information technology, fleet services, procurement services and web management functions) and Department of Infrastructure, Planning and Logistics repairs and maintenance services charges

Note: The Comprehensive Operating Statement is to be read in conjunction with the notes to the financial statements.

Note 34 provides additional information in relation to variances between 2021-22 actuals and original budget.

# Balance sheet

As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and deposits	13	69 586	76 383
Receivables	15	6 042	5 643
Inventories	16	741	-
<b>Total current assets</b>		<b>76 369</b>	<b>82 026</b>
<b>Non-current assets</b>			
Property, plant and equipment	18	1 348 782	1 299 795
Intangibles	20	-	8
<b>Total non-current assets</b>		<b>1 348 782</b>	<b>1 299 803</b>
<b>Total assets</b>		<b>1 425 152</b>	<b>1 381 829</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Deposits held	32	1	1
Payables	21	21 496	13 845
Borrowings and advances	22	193	181
Provisions	23	54 658	55 127
Other liabilities	24	1 737	769
<b>Total current liabilities</b>		<b>78 085</b>	<b>69 923</b>
<b>Non-current liabilities</b>			
Borrowings and advances	22	10 636	10 573
Provisions	23	1 553	2 695
<b>Total non-current liabilities</b>		<b>12 189</b>	<b>13 268</b>
<b>Total liabilities</b>		<b>90 274</b>	<b>83 191</b>
<b>Net assets</b>		<b>1 334 878</b>	<b>1 298 638</b>
<b>Equity</b>			
Capital		1 619 315	1 562 399
Asset revaluation reserve	26	309 640	264 865
Accumulated funds		(594 078)	(528 626)
<b>Total equity</b>		<b>1 334 878</b>	<b>1 298 638</b>

Note: The Balance Sheet is to be read in conjunction with the notes to the financial statements.  
Note 34 provides additional information in relation to variances between 2021–22 actuals and original budget.



# Statement of changes in equity

For the year ended 30 June 2022

	Note	Equity at 1 July \$'000	Comprehensive result \$'000	Transactions with owners in their capacity as owners \$'000	Equity at 30 June \$'000
<b>2021–22</b>					
<b>Accumulated funds</b>					
Accumulated funds		(528 626)	(65 452)	-	(594 078)
<b>Total Accumulated Funds</b>		<b>(528 626)</b>	<b>(65 452)</b>	<b>-</b>	<b>(594 078)</b>
<b>Reserves</b>					
Asset revaluation reserve	26	264 865	44 775	-	309 640
<b>Capital – Transactions with Owners</b>					
Equity injections					
Capital appropriation		34 010	-	-	34 010
Equity transfers in		1 673 754	-	59 900	1 733 654
Other equity injections		26 363	-	-	26 363
Specific purpose payments		35 365	-	-	35 365
Equity withdrawals					
Capital withdrawals		(130 678)	-	(2 983)	(133 661)
Equity transfers out		(76 415)	-	-	(76 415)
<b>Total Capital – Transactions with Owners</b>		<b>1 562 399</b>	<b>-</b>	<b>56 917</b>	<b>1 619 316</b>
<b>Total Equity at End of Financial Year</b>		<b>1 298 638</b>	<b>(20 677)</b>	<b>56 917</b>	<b>1 334 878</b>
<b>2020–21</b>					
<b>Accumulated Funds</b>					
Accumulated funds		(473 387)	(55 239)	-	(528 626)
<b>Total Accumulated Funds</b>		<b>(473 387)</b>	<b>(55 239)</b>	<b>-</b>	<b>(528 626)</b>
<b>Reserves</b>					
Asset revaluation reserve	26	253 954	10 912	-	264 865
<b>Capital – transactions with owners</b>					
Equity injections					
Capital appropriation		34 010	-	-	34 010
Equity transfers in		1 637 704	-	36 050	1 673 754
Other equity injections		26 363	-	-	26 363
Specific purpose payments		35 365	-	-	35 365
Equity withdrawals					
Capital withdrawals		(125 400)	-	(5 278)	(130 678)
Equity transfers out		(76 415)	-	-	(76 415)
<b>Total Capital – Transactions with Owners</b>		<b>1 531 627</b>	<b>-</b>	<b>30 772</b>	<b>1 562 399</b>
<b>Total Equity at End of Financial Year</b>		<b>1 312 193</b>	<b>(44 327)</b>	<b>30 772</b>	<b>1 298 638</b>

Note: The Statement of Changes in Equity is to be read in conjunction with the notes to the financial statements.  
Note 34 provides additional information in relation to variances between 2021–22 actuals and original budget.

# Cash flow statement

For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
<b>Cash flows from operating activities</b>			
<b>Operating receipts</b>			
Grants and subsidies received			
Current		8 553	7 158
Capital		-	-
<b>Appropriation</b>			
Output		546 974	526 232
Commonwealth		456 322	404 469
Receipts from sales of goods and services <sup>1</sup>		22 629	19 839
<b>Total Operating Receipts</b>		<b>1 034 478</b>	<b>957 698</b>
<b>Operating payments</b>			
Payments to employees		549 056	525 616
Payments for goods and services		74 601	61 295
Grants and subsidies paid			
Current		410 879	359 136
Capital		3 031	8 002
Interest paid		399	399
<b>Total Operating Payments</b>		<b>1 037 966</b>	<b>954 448</b>
<b>Net Cash From/(Used in) Operating Activities</b>	<b>14</b>	<b>(3 488)</b>	<b>3 250</b>
<b>Cash flows from investing activities</b>			
<b>Investing receipts</b>			
Proceeds from asset sales	6	29	258
Repayment of advances		-	-
<b>Total Investing Receipts</b>		<b>29</b>	<b>258</b>
<b>Investing Payments</b>			
Purchases of assets		169	-
Advances and investing payments		-	-
<b>Total Investing Payments</b>		<b>169</b>	<b>-</b>
<b>Net Cash From/(Used in) Investing Activities</b>		<b>(140)</b>	<b>258</b>
<b>Cash flows from financing activities</b>			
<b>Financing receipts</b>			
Deposits received		-	(4)
Equity injections			
Capital appropriation		-	-
Commonwealth appropriation		-	-
Other equity injections		-	-
<b>Total Financing Receipts</b>		<b>-</b>	<b>(4)</b>
<b>Financing payments</b>			
Finance lease payments		187	189
Equity withdrawals <sup>2</sup>		2 983	5 278
<b>Total Financing Payments</b>		<b>3 170</b>	<b>5 467</b>
<b>Net Cash From/(Used in) Financing Activities</b>	<b>14</b>	<b>(3 170)</b>	<b>(5 471)</b>
Net increase/(decrease) in cash held		(6 797)	(1 964)
Cash at beginning of financial year		76 383	78 347
<b>Cash at end of financial year</b>	<b>13</b>	<b>69 586</b>	<b>76 383</b>

Note: The Cash Flow Statement is to be read in conjunction with the notes to the financial statements

Note 34 provides additional information in relation to variances between 2021–22 actuals and original budget

1 Includes GST recoverable from the ATO and contributions received during the year from schools to supplement centrally held school budgets.

2 Includes the transfer of funding to the Department of Corporate and Digital Development to provide information technology and other services.

# Index of notes to the financial statements

## Note

1. Objectives and funding
2. Statement of significant accounting policies
3. Comprehensive Operating Statement by output group

### Income

- 4a. Grants and subsidies revenue
- 4b. Appropriation
- 4c. Sales of goods and services
- 4d. Other income
5. Goods and services received free of charge
6. Gain on disposal of assets

### Expenses

7. Employee expenses
8. Purchases of goods and services
- 9a. Grant expense – Current grants and subsidies
- 9b. Grant expense – Capital grant
10. Interest expenses
11. Depreciation and amortisation
12. Write-offs, postponements, waivers, gifts and ex-gratia payments

### Assets

13. Cash and deposits
14. Cash flow reconciliation
15. Receivables
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## 1. Objectives and funding

Our ambition is to ensure that every child in the Northern Territory has the best start in life and, through early learning and school education, gains a bright future. Additional information in relation to the department and its principal activities may be found in earlier sections of this report.

The department is predominantly funded by, and therefore dependent on, the receipt of parliamentary appropriations (Northern Territory and Commonwealth). The financial statements encompass all funds through which the department controls resources to carry on its functions and deliver outputs. For reporting purposes, outputs delivered by the department are summarised into three output groups as follows:

- Government Education
- Non-government Education
- Corporate and Governance.

Note 3 provides summarised financial information in the form of a Comprehensive Operating Statement by the output groups.

## 2. Statement of significant accounting policies

### a) Statement of compliance

The financial statements have been prepared in accordance with the requirements of the *Financial Management Act 1995* and related Treasurer's Directions. The *Financial Management Act 1995* requires the department to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer. The form of department financial statements should include:

- a Certification of the Financial Statements
- a Comprehensive Operating Statement
- a Balance Sheet
- a Statement of Changes in Equity
- a Cash Flow Statement
- applicable explanatory notes to the financial statements.

### b) Basis of accounting

The financial statements have been prepared using the accrual basis of accounting, which recognises the effect of financial transactions and events when they occur rather than when cash is paid out or received. As part of the preparation of the financial statements, all intra department transactions and balances have been eliminated.

Except where stated, the financial statements have also been prepared in accordance with the historical cost convention.

The form of the department's financial statements is also consistent with the requirements of Australian Accounting Standards. The effects of all relevant new and revised standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are effective for the current annual reporting period have been evaluated.

### Standards and interpretations effective from 2021–22

Several amending standards and AASB interpretations have been issued that apply to the current reporting periods, but are considered to have no or minimal impact on public sector reporting.

### Standards and interpretations issued but not yet effective

No Australian accounting standards have been early adopted for 2021–22.

Several other amending standards and AASB interpretations have been issued that apply to future reporting periods but are considered to have limited impact on public sector reporting.

### c) Reporting entity

The financial statements cover the department as an individual reporting entity. The Department of Education is a Northern Territory department established under the *Interpretation Act 1978* and Administrative Arrangements Order.

The principal place of business of the department is 55–59 Mitchell Street, Darwin.

### d) Department and Territory items

The financial statements of the department include income, expenses, assets, liabilities and equity over which the department has control (department items). Certain items, while managed by the department, are controlled and recorded by the Territory rather than the department (Territory items). Territory items are recognised and recorded in the Central Holding Authority, as discussed below.

### Central Holding Authority

The Central Holding Authority is the 'parent body' that represents the government's ownership interest in government-controlled entities.

The Central Holding Authority also records all Territory items such as income, expenses, assets and liabilities controlled by the government and managed by departments on behalf of the government. The main Territory item is Territory income, which includes taxation and royalty revenue, Commonwealth general purpose funding (such as GST revenue), fines and statutory fees and charges.

The Central Holding Authority also holds certain Territory assets not assigned to departments as well as certain Territory liabilities that are not practical or effective to assign to individual departments, such as unfunded superannuation and long service leave.

The Central Holding Authority recognises and records all Territory items, and as such, these items are not included in the department's financial statements. However, as the department is accountable for certain Territory items managed on behalf of government, these items have been separately disclosed in Note 33 – Schedule of Administered Territory Items.

### e) Comparatives

Where necessary, comparative information for the 2020–21 financial year has been reclassified to provide consistency with current year disclosures.

### f) Presentation and rounding of amounts

Amounts in the financial statements and notes to the financial statements are presented in Australian dollars and have been rounded to the nearest thousand dollars, with amounts of \$500 or less being rounded down to zero. Figures in the financial statements and notes may not equate due to rounding.

### g) Changes in accounting policies

There have been no changes to accounting policies adopted in 2021–22 as a result of management decisions. Changes in policies relating to COVID-19 are disclosed in (l) below.

### h) Accounting judgements and estimates

The preparation of the financial report requires the making of judgements and estimates that affect the recognised amounts of assets, liabilities, revenues and expenses and the disclosure of contingent liabilities. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements and estimates that have significant effects on the financial statements are disclosed in the relevant notes to the financial statements.

### i) Goods and services tax

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred on a purchase of goods and services is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Balance Sheet.

Cash flows are included in the Cash Flow Statement on a gross basis. The GST components of cash flows arising from investing and financing activities, which are recoverable from, or payable to, the ATO, are classified as operating cash flows. Commitments and contingencies are disclosed net of the amount of GST recoverable or payable unless otherwise specified.

### j) Contributions by and distributions to government

The department may receive contributions from government where the government is acting as owner of the department. Conversely, the department may make distributions to government. In accordance with the *Financial Management Act 1995* and Treasurer's Directions, certain types of contributions and distributions, including those relating to administrative restructures, have been designated as contributions by, and distributions to, government. These designated contributions and distributions are treated by the department as adjustments to equity.

The Statement of Changes in Equity provides additional information in relation to contributions by, and distributions to, government.

### k) Impact of COVID-19

The department made a number of decisions as a result of COVID-19, which has affected the 2021–22 financial statements.

The department continued to lead the education response to the COVID-19 pandemic with the following strategic principles:

- The health, safety and wellbeing of staff, clients and the community is prioritised.
- All decision-making based on expert advice from the Public Health Directorate.
- Continued service delivery is prioritised wherever possible, with a focus on critical services.

The response will be proportionate, flexible and scalable. To support the above strategic principles, the department made a number of policy decisions:

- Implementing travel controls:
  - restrictions on non-essential travel to remote schools during periods of restrictions on the advice of the Chief Health Officer and the relevant land councils
  - communicating to staff the risk of undertaking travel out of remote communities and interstate during the pandemic due to the changing nature of the situation
  - updating excursion settings in response to the easing of travel restrictions, ensuring appropriate risk management strategies are in place.
- Staff and student safety:
  - continued grant payments to support enhanced cleaning in schools during 2021–22
  - improvement of ventilation in schools
  - physical distancing in schools and workplaces during times of restrictions
  - flexibility of moving to remote work or schooling for vulnerable staff and students and during times of restrictions
  - provision of resources for schools to use to ensure the safety of students and staff. These include operating guidelines, 'enhancing safety at schools' fact sheets, COVID 19 cleaning and disinfection advice, school operating scenario matrix, and physical distancing which were continually updated throughout 2021–22.

- Continuity of learning:
  - production and distribution of hardcopy learning materials to support families
  - launch of an online learning portal.
- Continuity of business:
  - critical services mapping and redirection of resources
  - corporate staff registered with TRB available to be redeployed
  - establishment of the roving relief teacher program.
- Wellbeing:
  - wellbeing support for children, families and staff
  - continuation of the Employee Assistance Program by three additional sessions to support the wellbeing of all staff
  - provision of regular updates throughout the pandemic to schools through weekly principals' briefings, email updates and access to an online portal, to ensure they can plan appropriately using the templates provided by the department and keep their school communities informed.
- Other:
  - development of the Stats App to collect COVID-19 data in schools to assist in planning and support efforts.

#### **I) Changes in policies relating to COVID-19**

There have been no changes to accounting policies adopted in 2021–22 as a result of management decisions.



### 3. Comprehensive operating statement by output group

		Government Education		Non-government Education		Corporate and Governance		Total	
	Note	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Income</b>									
Grants and subsidies revenue	4a								
Current		8 542	7 158	11	-	-	-	8 553	7 158
Capital		-	-	-	-	-	-	-	-
Appropriation	4b								
Output		466 262	444 337	53 571	57 255	27 141	24 640	546 974	526 232
Commonwealth		238 988	244 540	216 334	159 929	-	-	455 322	404 469
Sales of goods and services	4c	12 245	10 957	654	299	152	130	13 051	11 386
Goods and services received free of charge <sup>1</sup>	5								
DCDD services for schools and corporate		-	-	-	-	35 276	35 971	35 276	35 971
Schools repairs and maintenance		-	-	-	-	28 711	26 259	28 711	26 259
Department goods and services		-	-	-	-	1 533	1 617	1 533	1 617
Gain on disposal of assets	6	28	(9)	-	-	-	-	28	(9)
Other income	4d	212	443	17	23	1 793	1 974	2 022	2 440
<b>Total income</b>		<b>726 277</b>	<b>707 426</b>	<b>270 587</b>	<b>217 506</b>	<b>94 606</b>	<b>90 591</b>	<b>1 091 470</b>	<b>1 015 523</b>
<b>Expenses</b>									
Employee expenses	7	526 563	508 291	4 651	4 751	22 208	17 182	553 422	530 224
Administrative expenses									
Purchases of goods and services	8	53 596	43 381	3 246	2 815	4 988	4 569	61 830	50 765
Property management		4 571	4 276	12	31	654	891	5 237	5 198
Depreciation and amortisation	11, 18, 19, 20	55 553	52 024	-	-	22	19	55 575	52 043
Services free of charge <sup>1</sup>	5								
DCDD services for schools and corporate		-	-	-	-	35 276	35 971	35 276	35 971
Schools repairs and maintenance		-	-	-	-	28 711	26 259	28 711	26 259
Department goods and services		-	-	-	-	1 533	1 617	1 533	1 617
Other administrative expenses		1 283	241	-	907	(253)	-	1 030	1 148
Grants and subsidies expenses									
Current		150 221	154 805	259 768	203 508	890	823	410 879	359 136
Capital		-	159	3 031	7 843	-	-	3 031	8 002
Finance expenses									
Interest expenses	10	399	399	-	-	-	-	399	399
<b>Total expenses</b>		<b>792 186</b>	<b>763 576</b>	<b>270 708</b>	<b>219 855</b>	<b>94 029</b>	<b>87 331</b>	<b>1 156 922</b>	<b>1 070 762</b>
<b>Net surplus/(deficit)</b>		<b>(65 909)</b>	<b>(56 150)</b>	<b>(121)</b>	<b>(2 349)</b>	<b>577</b>	<b>3 260</b>	<b>(65 452)</b>	<b>(55 239)</b>
<b>Other comprehensive income</b>									
<b>Items that will not be reclassified to net surplus/deficit</b>									
Asset revaluation reserve	26	44 775	10 912	-	-	-	-	44 775	10 912
Transfers from reserves		-	-	-	-	-	-	-	-
<b>Total other comprehensive income</b>		<b>44 775</b>	<b>10 912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44 775</b>	<b>10 912</b>
<b>Comrehensive result</b>	<b>3</b>	<b>(21 134)</b>	<b>(45 238)</b>	<b>(121)</b>	<b>(2 349)</b>	<b>577</b>	<b>3 260</b>	<b>(20 677)</b>	<b>(44 327)</b>

Note: This Comprehensive Operating Statement by Output Group is to be read in conjunction with the notes to the financial statements.

1 Includes Department of Corporate and Digital Development service charges (human resources, information technology, fleet services, procurement services and web management functions) and Department of Infrastructure, Planning and Logistics repairs and maintenance service charges.

# Income

Income encompasses both revenue and gains.

Income is recognised at the fair value of the consideration received, exclusive of the amount of GST. Exchanges of goods or services of the same nature and value without any cash consideration being exchanged are not recognised as income.

## 4. Income

### a) Grants and subsidies revenue

	2022			2021		
	Revenue from contracts with customers \$'000	Other \$'000	Total \$'000	Revenue from contracts with customers \$'000	Other \$'000	Total \$'000
Current grants	-	8 553	8 553	-	7 158	7 158
Capital grants	-	-	-	-	-	-
<b>Total grants and subsidies revenue</b>	<b>-</b>	<b>8 553</b>	<b>8 553</b>	<b>-</b>	<b>7 158</b>	<b>7 158</b>

Grants revenue is recognised at fair value exclusive of the amount of GST.

Where a grant agreement is enforceable and has sufficiently specific performance obligations for the department to transfer goods or services to the grantor or a third-party beneficiary, the transaction is accounted for under AASB 15. In this case, revenue is initially deferred as a contract liability when received in advance and recognised as or when the performance obligations are satisfied. The department has adopted a low value contract threshold of \$50,000 excluding GST and recognises revenue from contracts with a low value, upfront on receipt of income.

A financing component for consideration is only recognised if it is significant to the contract and the period between the transfer of goods and services and receipt of consideration is more than one year. For the 2021–22 and 2020–21 reporting periods, there were no adjustments for the effects of a significant financing component.

Where grant agreements do not meet the criteria above, it is accounted for under AASB 1058, and income is recognised on receipt of funding except for capital grants revenue received for the purchase or construction of non-financial assets to be controlled by the department. Capital grants with enforceable contracts and sufficiently specific obligations are recognised as an unearned revenue liability when received and subsequently recognised progressively as revenue as or when the department satisfies its obligations under the agreement. Where a non-financial asset is purchased, revenue is recognised at the point in time the asset is acquired and control transfers to the department.

For constructed assets, revenue is recognised over time, using the percentage of completion method, measured as the costs incurred as a proportion of estimated total project costs.

Grant revenue, passed on from a Northern Territory Government-controlled entity with the exception of the Central Holding Authority, is recognised upfront on receipt, irrespective of which revenue accounting standard it may fall under in accordance with the Treasurer's Direction on income.

### b) Appropriation

	2022			2021		
	Revenue from contracts with customers \$'000	Other \$'000	Total \$'000	Revenue from contracts with customers \$'000	Other \$'000	Total \$'000
Output	-	546 974	546 974	-	526 232	526 232
Commonwealth	22 743	432 579	455 322	24 830	379 639	404 469
<b>Total appropriation</b>	<b>22 743</b>	<b>979 553</b>	<b>1 002 296</b>	<b>24 830</b>	<b>905 871</b>	<b>930 701</b>

Note: The 2019–20 corresponding revenue from contracts with customers of \$30 980 million was accounted for under AASB 1058, where income was recognised on receipt of funding.

Output appropriation is the operating payment to each department for the outputs they provide as specified in the Appropriation Act. It does not include any allowance for major non-cash costs, such as depreciation. Output appropriations do not have sufficiently specific performance obligations and recognised on receipt of funds.

Commonwealth appropriation follows from the intergovernmental agreement on federal financial relations, resulting in specific purpose payments (SPPs) and national partnership (NP) payments being made by the Commonwealth Treasury to state treasuries, in a manner similar to arrangements for GST payments. These payments are received by the Department of Treasury and Finance on behalf of the Central Holding Authority and then passed on to the relevant departments as Commonwealth appropriation.

Where appropriation received has an enforceable contract with sufficiently specific performance obligations as defined in AASB 15, revenue is recognised as and when goods and or services are transferred to the customer or third-party beneficiary. Otherwise revenue is recognised when the agency gains control of the funds.

Revenue from contracts with customers have been disaggregated below into categories to enable users of these financial statements to understand the nature, amount, timing and uncertainty of income and cash flows. These categories include a description of the type of product or service line, type of customer and timing of transfer of goods and services.

	2022 \$'000	2021 \$'000
<b>Type of good and service</b>		
Service delivery	22 743	24 830
<b>Total revenue from contracts with customers by good or service</b>	<b>22 743</b>	<b>24 830</b>
<b>Type of customer</b>		
Australian Government entities	22 743	24 830
<b>Total revenue from contracts with customers by type of customer</b>	<b>22 743</b>	<b>24 830</b>
<b>Timing of transfer of goods and services</b>		
Point in time	22 743	24 830
<b>Total revenue from contracts with customers by timing of transfer</b>	<b>22 743</b>	<b>24 830</b>

Note: The 2019–20 corresponding revenue from contracts with customers of \$30 980 million was accounted for under AASB 1058, where income was recognised on receipt of funding.

### c) Sales of goods and services

	2022			2021		
	Revenue from contracts with customers \$'000	Other \$'000	Total \$'000	Revenue from contracts with customers \$'000	Other \$'000	Total \$'000
Sales of goods and services	12 916	135	13 051	11 311	75	11 386
<b>Total sales of goods and services</b>	<b>12 916</b>	<b>135</b>	<b>13 051</b>	<b>11 311</b>	<b>75</b>	<b>11 386</b>

### Rendering of services

Revenue from rendering of services is recognised when the department satisfies the performance obligation by transferring the promised services. Services provided by the department include educational services provided to international students, and the employment of staff under Northern Territory Public Sector conditions, which are funded by school contributions. The department typically satisfies its performance obligations when school staff are employed, and educational services are provided to individuals.

Revenue from contracts with customers have been disaggregated below into categories to enable users of these financial statements to understand the nature, amount, timing and uncertainty of income and cash flows. These categories include a description of the type of product or service line, type of customer and timing of transfer of goods and services.



	2022 \$'000	2021 \$'000
<b>Type of good and service</b>		
Service delivery	12 916	11 311
<b>Total revenue from contracts with customers by good or service</b>	<b>12 916</b>	<b>11 311</b>
<b>Type of customer</b>		
Non-government entities	12 916	11 311
<b>Total revenue from contracts with customers by type of customer</b>	<b>12 916</b>	<b>11 311</b>
<b>Timing of transfer of goods and services</b>		
Overtime	12 916	11 311
<b>Total revenue from contracts with customers by timing of transfer</b>	<b>12 916</b>	<b>11 311</b>

#### d) Other income

	2022			2021		
	Revenue from contracts with customers \$'000	Other \$'000	Total \$'000	Revenue from contracts with customers \$'000	Other \$'000	Total \$'000
Other income	395	1 627	2 022	-	2 440	2 440
<b>Total other income</b>	<b>395</b>	<b>1 672</b>	<b>2 022</b>	<b>-</b>	<b>2 440</b>	<b>2 440</b>

Revenue from contracts with customers have been disaggregated below into categories to enable users of these financial statements to understand the nature, amount, timing and uncertainty of income and cash flows. These categories include a description of the type of product or service line, type of customer and timing of transfer of goods and services.

	2022 \$'000	2021 \$'000
<b>Type of good and service</b>		
Service delivery	395	-
<b>Total revenue from contracts with customers by good or service</b>	<b>395</b>	<b>-</b>
<b>Type of customer</b>		
Australian Government entities	167	-
State and Territory Government	1	-
Non-government entities	227	-
<b>Total revenue from contracts with customers</b>	<b>395</b>	<b>-</b>
<b>Timing of transfer of goods and services:</b>		
Overtime	395	-
<b>Total revenue from contracts with customers</b>	<b>395</b>	<b>-</b>

#### 5. Goods and services received free of charge

	2022 \$'000	2021 \$'000
Corporate and Digital Development	35 276	35 971
Repairs and maintenance	28 711	26 259
Department goods and services	1 533	1 617
	<b>65 520</b>	<b>63 847</b>

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined, and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Repairs and maintenance expenses and associated employee costs are centralised and provided by the Department of Infrastructure, Planning and Logistics and forms part of goods and services free of charge for the department.

In addition, corporate services staff and functions are centralised and provided by the Department of Corporate and Digital Development and forms part of goods and services free of charge of the department.

Output appropriation is provided directly to the Department of Infrastructure, Planning and Logistics and Department of Corporate and Digital Development to undertake services on behalf of the department. The notional value of these services is shown in both services free of charge revenue and corresponding expense.

## 6. Gain on disposal of assets

	2022 \$'000	2021 \$'000
Net proceeds from the disposal of non-current assets	29	258
Less: Carrying value of non-current assets disposed	-	(267)
Gain/(loss) on the disposal of non-current assets	29	(9)
Proceeds from sale of minor assets	-	-
<b>Total gain on disposal of assets</b>	<b>29</b>	<b>(9)</b>

# Expenses

## 7. Employee expenses

	2022 \$'000	2021 \$'000
Salaries and related expenses	474 825	456 322
Payroll tax	27 854	26 722
Fringe benefits tax	3 404	3 011
Superannuation expenses	47 339	44 169
	<b>553 422</b>	<b>530 224</b>

## 8. Purchases of goods and services

	2022 \$'000	2021 \$'000
The net surplus/(deficit) has been arrived at after charging the following expenses:		
<b>Goods and services expenses</b>		
Consultants <sup>1</sup>	3 904	3 978
Advertising <sup>2</sup>	9	31
Marketing and promotion <sup>3</sup>	451	818
Document production	1 157	1 060
Legal expenses <sup>4</sup>	217	266
Recruitment <sup>5</sup>	3 356	2 373
Training and study	2 854	3 007
Official duty fares	2 340	2 361
Travelling allowance	1 284	1 170
Information technology charges, hardware and software <sup>6</sup>	9 943	10 990
Motor vehicles	5 996	5 926
Relocations	2 277	1 688
Insurance premiums – workers compensation	6 922	6 929
Communications	1 220	1 264
Consumables/general	3 910	2 909
Other goods and services <sup>7</sup>	4 926	5 646
	<b>50 765</b>	<b>50 416</b>

1 Includes marketing, promotion and IT consultants.

2 Does not include recruitment advertising or marketing and promotion advertising costs.

3 Includes advertising for marketing and promotion but excludes marketing and promotion consultants' expenses, which are incorporated in the consultants category.

4 Includes legal fees, claim and settlement costs.

5 Includes recruitment-related advertising costs.

6 Includes replacement of teacher laptops in 2021–22

7 Includes audit fees, accommodation, entertainment/hospitality, fees and other regulatory charges, freight, membership and subscriptions, office requisites and stationery, other equipment expenses, and agency service arrangements, including the School Based Policing program.

Purchases of goods and services generally represent the day-to-day running costs incurred in normal operations, including supplies and service costs recognised in the reporting period in which they are incurred.



## 9. Grants and subsidies expenses

### a) Current grant and subsidy expense

	2022 \$'000	2021 \$'000
<b>Current grants</b>		
Government education	138 625	143 963
Non-government education	258 064	201 862
Corporate and shared services	675	611
<b>Total current grants</b>	<b>397 364</b>	<b>346 436</b>
<b>Subsidies</b>		
Government education	11 596	10 842
Non-government education	1 704	1 646
Corporate and shared services	215	212
<b>Total subsidies</b>	<b>13 515</b>	<b>12 700</b>
<b>Total current grant and subsidy expenses</b>	<b>410 879</b>	<b>359 136</b>

Current grants expenses are intended to finance the current activities of the recipient for which no economic benefits of equal value are receivable in return.

Current grant expense largely comprises payments made to non-government school sector, including National School Reform Agreement funding passed on from the Australian Government and operational grants to government schools predominantly via the School Resourcing Model used to meet their operating costs. Payments were also provided to tertiary education providers and non-government organisations for community-based special educational programs, engagement and mentoring programs and educational support programs.

Subsidies are payments aimed at reducing all or part of the costs of an activity. They include payments made to non-government organisations for early childhood services subsidies, and payments to families to support the provision of education and related services.

Current grant and subsidy expenses are recognised as an expense in the reporting period in which they are paid or payable, exclusive of the amount of GST.

### b) Capital grant expense

	2022 \$'000	2021 \$'000
<b>Capital grants</b>		
Government education	-	159
Non-government education	3 031	7 843
<b>Total capital grants</b>	<b>3 031</b>	<b>8 002</b>

Capital grant expenses are transfers made to a recipient for the purpose of acquiring or constructing a new physical asset or upgrading an existing physical asset, for which no economic benefits of equal value are receivable in return. It also includes the transfer of existing agency assets to another entity for which no economic benefits of equal value are receivable in return. Capital grant expenses largely comprise of payments made to the non-government school sector for Building Better Schools funding and capital subsidies.

Capital grant expenses are recognised in the reporting period in which they are paid or payable, exclusive of the amount of GST. Where an existing agency asset is transferred to a recipient, the transaction is recognised when the agency transfers control of asset to the recipient.

## 10. Interest expense

	2022 \$'000	2021 \$'000
Interest from lease liabilities	399	399
	399	399

Interest expenses consist of interest and other costs incurred in connection with the borrowing of funds. It includes interest on lease liabilities.

## 11. Depreciation and amortisation

	2022 \$'000	2021 \$'000
Buildings	54 739	51 114
Plant and equipment	352	299
Leased land	319	314
Computer software	8	49
Transport equipment	157	267
	55 575	52 043

## 12. Write-offs, postponements, waivers, gifts and ex-gratia payments

	Department items				Territory items			
	2022 \$'000	No. of trans.	2021 \$'000	No. of trans.	2022 \$'000	No. of trans.	2021 \$'000	No. of trans.
<b>Write-offs, postponements and waivers under the <i>Financial Management Act 1995</i></b>								
Represented by:								
<i>Amounts written off, postponed and waived by delegates</i>								
Irrecoverable amounts payable to the Territory or a department written off <sup>1</sup>	37	85	3	16	-	-	-	-
Losses or deficiencies of money written off	-	-	-	-	-	-	-	-
Public property written off	-	-	-	-	-	-	-	-
Waiver or postponement of right to receive or recover money or property	-	-	-	-	-	-	-	-
<b>Total written off, postponed and waived by delegates</b>	<b>37</b>	<b>85</b>	<b>3</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Amounts written off, postponed and waived by the Treasurer</i>								
Write-offs, postponements and waivers due to COVID-19	-	-	-	-	-	-	-	-
Irrecoverable amounts payable to the Territory or a department written off <sup>1</sup>	153	21	105	11	-	-	-	-
Losses or deficiencies of money written off	-	-	-	-	-	-	-	-
Public property written off	-	-	-	-	-	-	-	-
Waiver or postponement of right to receive or recover money or property	77	4	-	-	-	-	-	-
<b>Total written off, postponed and waived by the Treasurer</b>	<b>230</b>	<b>25</b>	<b>105</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Write-offs, postponements and waivers authorised under other legislation</b>	<b>267</b>	<b>110</b>	<b>108</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gifts under the <i>Financial Management Act 1995</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gifts by delegate	-	-	-	-	-	-	-	-
Gifts by Treasurer	-	-	-	-	-	-	-	-
Gifts authorised under other legislation	-	-	-	-	-	-	-	-
<b>Ex-gratia payments under the <i>Financial Management Act 1995</i></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

1 Primarily related to irrecoverable debts identified as either exceeding statute of limitations and/or uneconomical to pursue.



# Assets

## 13. Cash and deposits

	2022 \$'000	2021 \$'000
Cash on hand	-	-
Cash at bank	69 586	76 383
	<b>69 586</b>	<b>76 383</b>

For the purposes of the Balance Sheet and the Cash Flow Statement, cash includes cash on hand and cash at bank. Cash at bank includes monies held in the Accountable Officer's Trust Account (AOTA) that are ultimately payable to the beneficial owner (refer also to Note 32).

## 14. Cash flow reconciliation

### a) Reconciliation of cash

	2022 \$'000	2021 \$'000
The total of department 'cash and deposits' of \$69,586 million recorded in the Balance Sheet is consistent with that recorded as 'cash' in the Cash Flow Statement.		
<b>Reconciliation of net surplus/(deficit) to net cash from operating activities</b>		
<b>Net surplus/(deficit)</b>	<b>(65 452)</b>	<b>(55 239)</b>
<b>Non-cash items:</b>		
Depreciation and amortisation	55 575	52 043
Asset write-offs/write-downs	1 020	1 099
Asset donations/gifts	-	-
Gain/loss on disposal of assets	(28)	9
<b>Changes in assets and liabilities:</b>		
Decrease/(Increase) in receivables	(400)	1 657
Decrease/(Increase) in inventories	(1 211)	-
(Decrease)/Increase in payables	7 651	5 158
(Decrease)/Increase in provision for employee benefits	(1 759)	1 842
(Decrease)/Increase in other provisions	148	(149)
(Decrease)/Increase in other liabilities	968	(3 170)
<b>Net Cash from/(used in) Operating Activities</b>	<b>(3 488)</b>	<b>3 250</b>

## 14. Cash flow reconciliation (continued)

### b) Reconciliation of liabilities arising from financing activities

		Cash flows				Other		
	1 July \$'000	Deposits Received \$'000	Lease liabilities repayments \$'000	Other \$'000	Total cash flows \$'000	Other \$'000	Total other \$'000	30 June \$'000
<b>2021-22</b>								
Deposits held	1	-	-	-	-	-	-	1
Borrowings and advances	10 754	-	(187)	-	(187)	262	262	10 829
Provisions	57 822	-	-	(1 611)	(1 611)	-	-	56 211
Equity injections/ withdrawals	-	-	-	(2 983)	(2 983)	59 900	59 900	56 917
<b>Total</b>	<b>68 577</b>	<b>-</b>	<b>(187)</b>	<b>(4 594)</b>	<b>(4 781)</b>	<b>60 162</b>	<b>60 162</b>	<b>123 958</b>

		Cash flows				Other		
	1 July \$'000	Deposits Received \$'000	Lease liabilities repayments \$'000	Other \$'000	Total cash flows \$'000	Other \$'000	Total other \$'000	30 June \$'000
<b>2020-21</b>								
Deposits held	5	(4)	-	-	(4)	-	-	1
Borrowings and advances	10 747	-	(189)	-	(189)	196	196	10 754
Provisions	56 129	-	-	1 693	1 693	-	-	57 822
Equity injections/ withdrawals	-	-	-	(5 278)	(5 278)	36 050	36 050	30 772
<b>Total</b>	<b>66 881</b>	<b>(4)</b>	<b>(189)</b>	<b>(3 585)</b>	<b>(3 770)</b>	<b>36 246</b>	<b>36 246</b>	<b>99 349</b>

### c) Non-cash financing and investing activities

#### Lease transactions

During the financial year, the department had not recorded any new right-of-use asset for the lease of land.

## 15. Receivables

	2022 \$'000	2021 \$'000
<b>Current</b>		
Accounts receivable	3 011	2 312
Less: Loss allowance	(324)	(581)
	<b>2 687</b>	<b>1 731</b>
GST receivables	1 172	1 908
Prepayments	2 184	1 817
Other receivables	-	187
	<b>3 356</b>	<b>3 912</b>
<b>Total receivables</b>	<b>6 043</b>	<b>5 643</b>

Receivables are initially recognised when the department becomes a party to the contractual provisions of the instrument and are measured at fair value less any directly attributable transaction costs. Receivables include contract receivables, accounts receivable, accrued contract revenue and other receivables.

Receivables are subsequently measured at amortised cost using the effective interest method, less any impairments.

The loss allowance reflects lifetime expected credit losses and represents the amount of receivables the department estimates are likely to be uncollectible and are considered doubtful.

## Accrued contract revenue

Accrued contract revenue relates to the department's right to consideration in exchange for works completed but not invoiced at the reporting date. Once the department's right to payment becomes unconditional, usually on issue of an invoice, accrued contract revenue balances are reclassified as contract receivables. Accrued revenue that does not arise from contracts with customers are reported as part of other receivables.

## Credit risk exposure of receivables

Receivables are monitored on an ongoing basis to ensure exposure to bad debts is not significant. The entity applies the simplified approach to measuring expected credit losses. This approach recognises a loss allowance based on lifetime expected credit losses for all accounts receivables, contracts receivables and accrued contract revenue. To measure expected credit losses, receivables have been grouped based on shared risk characteristics and days past due.

The expected loss rates are based on historical observed loss rates, adjusted to reflect current and forward-looking information.

In accordance with the provisions of the FMA, receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery includes a failure to make contractual payments for a period greater than 60 days past due.

## 15. Receivables (continued)

The loss allowance for receivables and reconciliation as at the reporting date is disclosed below.

### Loss allowance for receivables

	2022				2021			
	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000	Net receivables \$'000	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000	Net receivables \$'000
<b>Internal receivables</b>								
Not overdue	6	-	-	-	5	-	-	-
Overdue for less than 30 days	-	-	-	-	-	-	-	-
Overdue for 30 to 60 days	-	-	-	-	-	-	-	-
Overdue for more than 60 days	-	-	-	-	-	-	-	-
<b>Total internal receivables</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>External receivables</b>								
Not overdue	1 758	3.5%	61	1 697	1 147	8.0%	92	1 055
Overdue for less than 30 days	374	1.1%	4	370	173	1.2%	2	171
Overdue for 30 to 60 days	51	15.7%	8	43	39	5.1%	2	37
Overdue for more than 60 days	828	30.2%	251	577	953	50.9%	485	468
<b>Total external receivables</b>	<b>3 011</b>	<b>10.7%</b>	<b>324</b>	<b>2 687</b>	<b>2 312</b>	<b>25.1%</b>	<b>581</b>	<b>1 731</b>

1 The loss rate reported is the expected credit losses as a percentage of gross receivables. The change year on year relates to the profile of the reported values.

Total amounts disclosed exclude statutory amounts and prepayments; and include contract receivables and accrued contract revenue.



## 15. Receivables (continued)

### Reconciliation of loss allowance for receivables

	2022 \$'000	2021 \$'000
<b>Internal receivables<sup>(a)</sup></b>		
Opening balance	5	-
Written off during the year	-	-
Recovered during the year	(5)	-
Increase/decrease in allowance recognised in profit or loss	6	5
<b>Total internal receivables</b>	<b>6</b>	<b>5</b>
<b>External receivables</b>		
Opening balance	581	641
Written off during the year (Note 13)	(267)	(108)
Recovered during the year	-	-
Increase/decrease in allowance recognised in profit or loss	10	48
<b>Total external receivables</b>	<b>324</b>	<b>581</b>

(a) Internal receivables are from entities controlled by the NTG (entities listed in the Treasurer's Annual Financial Report (TAFR) 2020–21 Note 46: Details of controlled entities at reporting date), whereas external receivables are from parties external to the NTG.

### Prepayments

Prepayments represent payments in advance of receipt of goods and services or that part of expenditure made in one accounting period covering a term extending beyond that period.

## 16. Inventories

	2022 \$'000	2021 \$'000
<b>Inventories held for distribution</b>		
At cost	1 211	-
At current replacement cost	741	-
<b>Total inventories</b>	<b>741</b>	<b>-</b>

Inventories include assets held either for sale (general inventories) or distribution at no or nominal consideration in the ordinary course of business operations.

General inventories are valued at the lower of cost and net realisable value, while those held for distribution are carried at the lower of cost and current replacement cost. Cost of inventories includes all costs associated with bringing the inventories to their present location and condition. When inventories are acquired at no or nominal consideration, the cost will be the current replacement cost at date of acquisition.

The cost of inventories is assigned using a mixture of first in, first out or weighted average cost formula, or using specific identification of their individual costs.

Inventory held for distribution is regularly assessed for obsolescence and loss.

During the year the department was required to write-off \$0.470 million of inventory held for distribution due to a decline in the market price for the rapid antigen tests.

## 17. Advances and investments

The department had no advances paid, equity accounted investments and investments in shares for the 2021–22 financial year.

## 18. Property, plant and equipment

### a) Total property, plant and equipment

	2022 \$'000	2021 \$'000
<b>Land</b>		
At fair value	112 126	110 101
	<b>112 126</b>	<b>110 101</b>
<b>Leased land<sup>1</sup></b>		
At capitalised cost	12 163	11 901
Less: Accumulated amortisation	(2 143)	(1 823)
	<b>10 020</b>	<b>10 078</b>
<b>Buildings</b>		
At fair value	2 630 306	2 480 778
Less: Accumulated depreciation	(1 407 294)	(1 302 334)
	<b>1 223 012</b>	<b>1 178 444</b>
<b>Plant and equipment</b>		
At fair value	13 357	10 396
Less: Accumulated depreciation	(10 362)	(10 010)
	<b>2 995</b>	<b>386</b>
<b>Transport equipment</b>		
At capitalised cost	2 793	2 910
Less: Accumulated depreciation	(2 164)	(2 124)
	<b>629</b>	<b>786</b>
<b>Total property, plant and equipment</b>	<b>1 348 782</b>	<b>1 299 795</b>

Note: Computer software is classified as an intangible asset and reported in Note 20.

1 Relates to concessionary leases, which are right-of-use assets under leases that have significantly below-market terms and conditions principally to enable the department to further its objectives.

## 18. Property, plant and equipment (continued)

### 2022 Property, plant and equipment reconciliations

Property, plant and equipment includes right-of-use assets under AASB 16 Leases. Further information on right-of-use assets is disclosed in Note 19. A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of the 2021–22 year is set out below:

	Land \$'000	Leased land \$'000	Buildings \$'000	Plant and equipment \$'000	Transport equipment \$'000	Total \$'000
Carrying Amount as at 1 July 2021	110 101	10 078	1 178 444	385	786	1 299 795
Additions	-	-	56 557	169	-	56 726
Disposals	-	-	-	-	-	-
Depreciation/amortisation expense	-	(319)	(54 739)	(352)	(157)	(55 567)
Additions/disposals from administrative restructuring	-	-	-	-	-	-
Additions/(disposals) from asset transfers	-	-	-	2 793	-	2 793
Revaluation increments/(decrements)	2 025	261	42 750	-	-	45 036
Other adjustments	-	-	-	-	-	-
<b>Carrying amount as at 30 June 2022</b>	<b>112 126</b>	<b>10 020</b>	<b>1 223 012</b>	<b>2 995</b>	<b>629</b>	<b>1 348 782</b>

Note: The Department of Education has a five-year rolling revaluation program for land and buildings.

### 2021 Property, plant and equipment reconciliations

Property, plant and equipment includes right-of-use assets under AASB 16 Leases. Further information on right-of-use assets is disclosed in Note 19. A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of the 2020–21 year is set out below:

	Land \$'000	Leased land \$'000	Buildings \$'000	Plant and equipment \$'000	Computer hardware \$'000	Transport equipment \$'000	Total \$'000
Carrying Amount as at 1 July 2020	110 881	10 196	1 183 182	684	1053	1 305 996	1 276 908
Additions	-	-	34 951	-	-	34 951	-
Disposals	-	-	(267)	-	-	(267)	334
Depreciation/amortisation expense	-	(314)	(51 114)	(299)	(267)	(51 994)	1 277 242
Additions/disposals from administrative restructuring	-	-	-	-	-	-	82 064
Additions/(disposals) from asset transfers	-	-	-	-	-	-	-
Revaluation increments/(decrements)	(780)	196	11 692	-	-	11 108	-
Other adjustments	-	-	-	-	-	-	(51 597)
<b>Carrying amount as at 30 June 2021</b>	<b>110 101</b>	<b>10 078</b>	<b>1 178 444</b>	<b>385</b>	<b>786</b>	<b>1 299 795</b>	<b>(294)</b>

Note: The Department of Education has a five-year rolling revaluation program for land and buildings.

## 18. Property, plant and equipment (continued)

### b) Property, plant and equipment held and used by the agency

A reconciliation of the carrying amount of property, plant and equipment held and used by the agency at the beginning and end of the 2021–22 year is set out below:

	Land \$'000	Leased land \$'000	Buildings \$'000	Plant and equipment \$'000	Transport equipment \$'000	Total \$'000
<b>Balance as at 1 July 2021</b>						
Gross carrying amount			2 449 672			2 449 672
Accumulated depreciation/amortisation	-	-	(1 291 071)	-	-	(1 291 071)
<b>Carrying amount as at 1 July 2021</b>	-	-	1 158 601	-	-	1 158 601
Additions	-	-	56 557	-	-	56 557
Disposals	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	(54 092)	-	-	(54 092)
Additions/disposals from administrative restructuring	-	-	-	-	-	-
Additions/(disposals) from asset transfers	-	-	-	-	-	-
Revaluation increments/(decrements)	-	-	42 750	-	-	42 750
Impairment losses	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-
Other movements	-	-	-	-	-	-
<b>Carrying Amount as at 30 June 2022</b>	-	-	1 203 816	-	-	1 203 816



## 18. Property, plant and equipment (continued)

### b) Property, plant and equipment held and used by the agency

A reconciliation of the carrying amount of property, plant and equipment held and used by the agency at the beginning and end of the 2020–21 year is set out below:

	Land \$'000	Leased land \$'000	Buildings \$'000	Plant and equipment \$'000	Transport equipment \$'000	Total \$'000
<b>Balance as at 1 July 2020</b>						
Gross carrying amount			2 344 548			2 344 548
Accumulated depreciation/amortisation	-	-	(1 178 385)	-	-	(1 178 385)
<b>Carrying amount as at 1 July 2020</b>	-	-	1 166 163	-	-	1 166 163
Additions	-	-	34 842	-	-	34 842
Disposals	-	-	(267)	-	-	(267)
Depreciation/amortisation expense	-	-	(50 591)	-	-	(50 591)
Additions/disposals from administrative restructuring	-	-	-	-	-	-
Additions/(disposals) from asset transfers	-	-	(579)	-	-	(579)
Revaluation increments/(decrements)	-	-	9 033	-	-	9 033
Impairment losses	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-
Other movements	-	-	-	-	-	-
<b>Carrying amount as at 30 June 2020</b>	-	-	1 158 601	-	-	1 158 601

## 18. Property, plant and equipment (continued)

### c) Property, plant and equipment where entity is lessor under operating leases

A reconciliation of the carrying amount of property, plant and equipment where agency is lessor under operating leases at the beginning and end of the 2021–22 year is set out below:

	Land \$'000	Leased land \$'000	Buildings \$'000	Plant and equipment \$'000	Transport equipment \$'000	Total \$'000
<b>Balance as at 1 July 2021</b>						
Gross carrying amount	-	-	31 106	-	-	31 106
Accumulated depreciation/amortisation	-	-	(11 263)	-	-	(11 263)
<b>Carrying amount as at 1 July 2021</b>	-	-	19 843	-	-	19 843
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	(646)	-	-	(646)
Additions/disposals from administrative restructuring	-	-	-	-	-	-
Additions/(disposals) from asset transfers	-	-	-	-	-	-
Revaluation increments/(decrements)	-	-	-	-	-	-
Impairment losses	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-
Other movements	-	-	-	-	-	-
<b>Carrying Amount as at 30 June 2022</b>	-	-	19 197	-	-	19 197

Note: Property, plant and equipment relate to peppercorn lease arrangements.

## 18. Property, plant and equipment (continued)

### c) Property, plant and equipment where entity is lessor under operating leases

A reconciliation of the carrying amount of property, plant and equipment where agency is lessor under operating leases at the beginning and end of the 2020–21 year is set out below:

	Land \$'000	Leased land \$'000	Buildings \$'000	Plant and equipment \$'000	Transport equipment \$'000	Total \$'000
<b>Balance as at 1 July 2021</b>						
Gross carrying amount	-	-	23 628	-	-	23 628
Accumulated depreciation/ amortisation	-	-	(6 609)	-	-	(6 609)
<b>Carrying amount as at 1 July 2021</b>	-	-	17 019	-	-	17 019
Additions	-	-	109	-	-	109
Disposals	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	(523)	-	-	(523)
Additions/disposals from administrative restructuring	-	-	-	-	-	-
Additions/(disposals) from asset transfers	-	-	579	-	-	579
Revaluation increments/ (decrements)	-	-	2 659	-	-	2 659
Impairment losses	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-
Other movements	-	-	-	-	-	-
<b>Carrying Amount as at 30 June 2022</b>	-	-	19 843	-	-	19 843

Note: Property, plant and equipment relate to peppercorn lease arrangements.

## Acquisitions

Property, plant and equipment are initially recognised at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other accounting standards.

All items of property, plant and equipment with a cost or other value equal to or greater than \$10,000 are recognised in the year of acquisition and depreciated as outlined below. Items of property, plant and equipment below the \$10,000 threshold are expensed in the year of acquisition.

The construction cost of property, plant and equipment includes the cost of materials and direct labour, and an appropriate proportion of fixed and variable overheads.

## Complex assets

Major items of plant and equipment comprising a number of components that have different useful lives are accounted for as separate assets. The components may be replaced during the useful life of the complex asset.

## Subsequent additional costs

Costs incurred on property, plant and equipment subsequent to initial acquisition are capitalised when it is probable that future economic benefits in excess of the originally assessed performance of the asset will flow to the department in future years. Where these costs represent separate components of a complex asset, they are accounted for as separate assets and separately depreciated over their expected useful lives.

## Construction (work in progress)

As part of the financial management framework, the Department of Infrastructure, Planning and Logistics is responsible for managing general government capital works projects on a whole-of-government basis. Therefore, appropriation for the department's capital works is provided directly to the Department of Infrastructure, Planning and Logistics, and the cost of construction work in progress is recognised as an asset of that department. Once completed, capital works assets are transferred to the department.

## Revaluations and impairment

### Revaluation of assets

Subsequent to initial recognition, assets belonging to the following classes of non-current assets are revalued with sufficient regularity to ensure that the carrying amount of these assets does not differ materially from their fair value at reporting date:

- land
- buildings.

Plant and equipment are stated at historical cost less depreciation, which is deemed to equate to fair value. Fair value is the amount for which an asset could be exchanged, or liability settled, between knowledgeable, willing parties in an arm's-length transaction.

For right-of-use assets, the net present value of the remaining lease payments is often an appropriate proxy for the fair value of relevant right-of-use assets at the time of initial recognition. Subsequently, right-of-use assets are stated at cost less amortisation, which is deemed to equate to fair value.

For right-of-use assets under leases that have significantly below-market terms and conditions principally to enable the department to further its objectives, the department has elected to measure the asset at cost. These right-of-use assets are not subject to revaluation.

The latest revaluations as at 30 June 2022 were independently conducted. The valuer was Colliers International. Refer to Note 27: Fair value for additional disclosures. The revaluation was based on either market value or fair value, which was assessed with reference to the asset's replacement cost less accumulated depreciation where there was no established, identifiable market for the asset.

## Impairment of assets

An asset is said to be impaired when the asset's carrying amount exceeds its recoverable amount.

Non-current physical and intangible department assets are assessed for indicators of impairment on an annual basis or whenever there is an indication of impairment. If an indicator of impairment exists, the department determines the asset's recoverable amount. The asset's recoverable amount is determined as the higher of the asset's current replacement cost and fair value less costs to sell. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Impairment losses are recognised in the Comprehensive Operating Statement. They are disclosed as an expense unless the asset is carried at a revalued amount. Where the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus for that class of asset to the extent that an available balance exists in the asset revaluation surplus.

In certain situations, an impairment loss may subsequently be reversed. Where an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount. A reversal of an impairment loss is recognised in the Comprehensive Operating Statement as income, unless the asset is carried at a revalued amount, in which case the impairment reversal results in an increase in the asset revaluation surplus. Note 26 provides additional information in relation to the asset revaluation surplus.

Department property, plant and equipment assets were assessed for impairment as at 30 June 2022. No impairment adjustments were required as a result of this review.

## Depreciation and amortisation expense

Items of property, plant and equipment, including buildings but excluding land, have limited useful lives and are depreciated or amortised using the straight-line method over their estimated useful lives.

Amortisation applies in relation to intangible non-current assets with limited useful lives and is calculated and accounted for in a similar manner to depreciation.



The estimated useful lives for each class of asset are in accordance with the Treasurer's Directions and are determined as follows:

	2022	2021
Right-of-use assets <sup>1</sup>	Term of lease	Term of lease
Public buildings	50 years	50 years
Sheds/demountables	10–20 years	10–20 years
Plant and equipment	3–10 years	3–10 years
Computer hardware	3–6 years	3–6 years
Computer software	2–5 years	2–5 years
Transport equipment	2–5 years	2–5 years

1 Further information on right-of-use assets is disclosed in Note 19.

Assets are depreciated or amortised from the date of acquisition or from the time an asset is completed and held ready for use.

## 19. Department as a lessee

The department leases land. Lease contracts are typically made for fixed periods of 12 to 40 years but may have extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants. The department does not provide residual value guarantees in relation to leases.

Extension and termination options are included in a number of land leases. These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by the department and not by the respective lessor. In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

The department has elected to recognise payments for short-term leases and low-value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less with no purchase option. Low-value assets are assets with a fair value of \$10,000 or less when new and not subject to a sublease arrangement.

## Right-of-use asset

The following table presents right-of-use assets included in the carrying amounts of property, plant and equipment at Note 18.

	Land \$'000	Total \$'000
Balance as at 1 July 2021	10 078	10 078
Additions	-	-
Disposals	-	-
Amortisation expense	(319)	(319)
Revaluation increments/ decrements including re-measurement	261	261
<b>Carrying amount as at 30 June 2022</b>	<b>10 020</b>	<b>10 020</b>

	Land \$'000	Total \$'000
Balance as at 1 July 2020	10 196	10 196
Additions	-	-
Disposals	-	-
Amortisation expense	(314)	(314)
Revaluation increments/ decrements including re-measurement	196	196
<b>Carrying amount as at 30 June 2021</b>	<b>10 078</b>	<b>10 078</b>

The following amounts were recognised in the statement of comprehensive income for the year in respect of leases where the department is the lessee:

	2022 \$'000	2021 \$'000
Amortisation expense of right-of-use assets	319	314
Interest expense on lease liabilities	399	399
Intergovernmental leases	5 998	5 996
<b>Total amount recognised in the comprehensive operating statement</b>	<b>6 716</b>	<b>6 709</b>

## Recognition and measurement

The department assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The department recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

The department recognises right-of-use assets at the commencement date of the lease (the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the leased land.

If ownership of the leased asset transfers to the department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are subsequently measured at fair value, which approximates costs except for those arising from leases that have significantly below-market terms and conditions principally to enable the department to further its objectives and are also subject to impairment.

The right-of-use assets are subject to re-measurement principles consistent with the lease liability including indexation and market rent review that approximates fair value and only revalued where a trigger or event may indicate their carrying amount does not equal fair value.

## Intergovernmental leases

The department applies the intergovernmental leases recognition exemption as per the Treasurer's Direction – Leases and recognises these as an expense on a straight-line basis over the lease term. These largely relate to the lease of motor vehicles from NT Fleet. Leases of commercial properties for office accommodation are centralised with the Department of Corporate and Digital Development (DCDD). Consequently, all lease liabilities and right-of-use assets relating to these arrangements are recognised by DCDD and not disclosed within these financial statements.

## 20. Intangibles

	2022 \$'000	2021 \$'000
<b>Carrying amounts</b>		
<b>Intangibles with a finite useful life</b>		
<b>(a) Internally generated intangibles</b>		
At valuation	295	295
Less: accumulated amortisation	(295)	(286)
<b>Written down value – 30 June</b>	<b>-</b>	<b>8</b>

The department's intangibles comprise computer software.

The agency recognises intangible assets only if it is probable that future economic benefits will flow to the agency and the costs of the asset can be measured reliably. Where an asset is acquired at no or nominal cost, the cost is the fair value as at the date of acquisition.

There is no active market for any of the agency's intangible assets. As such, intangible assets are recognised and carried at cost less accumulated amortisation and any accumulated impairment losses.

Intangibles with limited useful lives are amortised using the straight-line method over their estimated useful lives, which reflects the pattern of when expected economic benefits are likely to be realised.

The estimated useful lives for finite intangible assets are determined in accordance with the Treasurer's Directions and are determined as follows:

	2022 \$'000	2021 \$'000
Computer software	2–5 years	2–5 years

Intangible assets are assessed for indicators of impairment on an annual basis or whenever there is indication of impairment.

Agency intangible assets were assessed for impairment as at 30 June 2022. No impairment adjustments were required as a result of this review.

	2022 \$'000	2021 \$'000
<b>Reconciliation of movements</b>		
<b>Intangibles with a finite useful life</b>		
<b>(a) Internally generated intangibles</b>		
Carrying amount at 1 July	8	57
Depreciation and amortisation	(8)	(49)
<b>Carrying amount as at 30 June</b>	<b>-</b>	<b>8</b>

# Liabilities

## 21. Payables

	2022 \$'000	2021 \$'000
Accounts payable	1 712	4 056
Accrued expenses	19 784	9 788
Other payables	-	1
<b>Total payables</b>	<b>21 496</b>	<b>13 845</b>

Liabilities for accounts payable and other amounts payable are carried at cost, which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the department. Accounts payable are normally settled within 20 days from receipt of valid invoices under \$1 million or 30 days for invoices over \$1 million.

## 22. Borrowings and advances

	2022 \$'000	2021 \$'000
<b>Current</b>		
Lease liabilities	193	181
	<b>193</b>	<b>181</b>
<b>Non-current</b>		
Lease liabilities	10 636	10 573
	<b>10 636</b>	<b>10 573</b>
<b>Total borrowings and advances</b>	<b>10 829</b>	<b>10 754</b>

Borrowings and advances are recorded initially at fair value, net of transaction costs. Subsequent to initial recognition, these are measured at amortised cost using the effective interest method.

### Leased liabilities

At the commencement date of the lease where the department is the lessee, the department recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments) less any lease incentives receivable
- variable lease payments that depend on an index or a rate
- amounts expected to be paid under residual value guarantees
- exercise price of purchase options reasonably certain to be exercised by the entity
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the department's leases, the Northern Territory Treasury Corporation's institutional bond rate is used as the incremental borrowing rate.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (such as changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The following table presents liabilities under leases.

	2022 \$'000	2021 \$'000
Balance at 1 July	10 754	10 746
Additions/remeasurements	261	196
Interest expenses	399	399
Payments	(585)	(588)
<b>Balance at 30 June</b>	<b>10 829</b>	<b>10 754</b>

The department had total cash outflows for leases of \$0.585 million in 2021–22.

Future minimum lease payments under non-cancellable leases not recorded as liabilities are as follows:

	2022		2021	
	Internal \$'000	External \$'000	Internal \$'000	External \$'000
Within one year	3 262	-	3 484	-
Later than one year and not later than five years	5 499	-	5 364	-
Later than five years	58	-	-	-
	<b>8 819</b>	<b>-</b>	<b>8 848</b>	<b>-</b>

## 23. Provisions

	2022 \$'000	2021 \$'000
<b>Current</b>		
<i>Employee benefits</i>		
Recreation leave	36 093	36 383
Special remote study leave	6 315	6 341
Leave loading	4 121	4 446
Recreational leave fares	183	159
<i>Other current provisions</i>		
Employer superannuation contribution	4 453	4 279
Fringe benefits tax	838	768
Payroll tax	2 655	2 751
<b>Total current</b>	<b>54 658</b>	<b>55 127</b>
<b>Non-current</b>		
<i>Employee benefits</i>		
Special remote study leave	1 553	2 695
<b>Total non-current</b>	<b>1 553</b>	<b>2 695</b>
<b>Total provisions</b>	<b>56 211</b>	<b>57 822</b>

The department employed 4400 full-time equivalent employees as at 30 June 2022 (4424 full-time equivalent employees as at 30 June 2021).

### Employee benefits

Provision is made for employee benefits accumulated as a result of employees rendering services up to the reporting date. These benefits include wages and salaries and recreation leave. Liabilities arising in respect of wages and salaries, recreation leave and other employee benefit liabilities that fall due within 12 months of reporting date are classified as current liabilities and are measured at amounts expected to be paid. Non-current employee benefit liabilities that fall due after 12 months of the reporting date are measured at present value, calculated using the government long-term bond rate.

No provision is made for sick leave, which is non-vesting, as the anticipated pattern of future sick leave to be taken is less than the entitlement accruing in each reporting period.

Employee benefit expenses are recognised on a net basis in respect of the following categories:

- wages and salaries, non-monetary benefits, recreation leave and other leave entitlements
- other types of employee benefits.

As part of the financial management framework, the Central Holding Authority assumes the long service leave liabilities of government agencies, including the Department of Education, and therefore no long service leave liability is recognised in the department financial statements.

### Special remote study leave

According to the Public Sector Employment and Management Determination 8 of 2015, employees who have undertaken periods of service in designated remote localities since 1 January 1990 are eligible to accumulate credit points towards Special Remote Study Leave at the rates specified in the determination.

Employees can accumulate a maximum of 40 credit points and must have accumulated a minimum of 20 credit points before applying for leave under this provision. The leave cannot be cashed out and ceases with the departure of the employee from the Northern Territory Public Sector.

Twenty credit points is the equivalent of taking leave on full pay for one school semester, or on half pay for two school semesters. Forty credit points is the equivalent of taking leave on full pay for two school semesters.

The department recognised a liability for employees who have accumulated points since 1 January 2005 (excludes points for leave already taken) and has been measured at and restricted to the following:

- Liability calculated for those employees who have 20 or 40 study leave points, or employees who will accrue enough points based on their locality at 30 June 2022 to reach 20 or 40 points by 30 June 2023.

Current liability represents the value of leave for employees who have reached entitlement (ie 20 or 40 points), whereas non-current liability encompasses the value of study leave accrued for employees who have not yet reached entitlement at 30 June 2021.



## Superannuation

Employees' superannuation entitlements are provided through the:

- Northern Territory Government and Public Authorities Superannuation Scheme (NTGPASS)
- Commonwealth Superannuation Scheme (CSS)
- or non-government employee nominated schemes for those employees commencing on or after 10 August 1999.

The department makes superannuation contributions on behalf of its employees to the Central Holding Authority or non-government employee-nominated schemes. Superannuation liabilities related to government superannuation schemes are held by the Central Holding Authority and therefore are not recognised in the department financial statements.

## 24. Other liabilities

	2022 \$'000	2021 \$'000
<b>Current</b>		
Unearned contract revenue	1 737	769
<b>Total current</b>	<b>1 737</b>	<b>769</b>
<b>Non-current</b>		
Unearned contract revenue	-	-
<b>Total non-current</b>	<b>-</b>	<b>-</b>
<b>Total other liabilities</b>	<b>1 737</b>	<b>769</b>

### Unearned contract revenue

Unearned contract revenue relates to consideration received in advance from customers in respect of educational services. Unearned contract revenue balances as at 30 June 2022 is \$1.737 million (balance at 1 July 2021 was \$0.769).

The department anticipates to recognise as revenue any liabilities for unsatisfied obligations as at the end of the reporting period in accordance with the time bands below:

	2022 \$'000	2021 \$'000
Not later than one year	1 737	769
Later than one year and not later than five years	-	-
Later than five years	-	-
<b>Total</b>	<b>1 737</b>	<b>769</b>

## 25. Commitments

Commitments contracted represent future obligations or cash outflows that are not recognised as liabilities on the balance sheet and can be reliably measured.

Disclosures in relation to capital and other commitments are detailed below.

	2022		2021	
	Internal \$'000	External \$'000	Internal \$'000	External \$'000
<b>(i) Capital expenditure commitments<sup>1</sup></b>				
Capital expenditure commitments primarily related to the construction of buildings. Capital expenditure commitments contracted for at balance date but not recognised as liabilities are payable as follows:				
Within one year	-	-	-	-
Later than one year and not later than five years	-	-	-	-
Later than five years	-	-	-	-
<b>Total commitments (exclusive of GST)</b>	-	-	-	-
<b>Plus: GST recoverable</b>	-	-	-	-
<b>Total commitments (inclusive of GST)</b>	-	-	-	-
<b>(ii) Other expenditure commitments</b>				
Other non-cancellable expenditure commitments not recognised as liabilities are payable as follows:				
Within one year	32 726	31 732	19 996	22 292
Later than one year and not later than five years	26 051	44 294	22 596	27 854
Later than five years	58	273	-	1 141
<b>Total commitments (exclusive of GST)</b>	<b>58 835</b>	<b>76 299</b>	<b>45 592</b>	<b>51 287</b>
<b>Plus: GST recoverable</b>	-	1 532	-	1 892
<b>Total commitments (inclusive of GST)</b>	<b>58 835</b>	<b>77 831</b>	<b>45 592</b>	<b>53 179</b>

<sup>1</sup> Following the centralisation of infrastructure services to the Department of Infrastructure, Planning and Logistics, and the adoption of AASB 15, capital commitments are now recognised in DIPL's financial statements.

# Equity

## 26. Reserves

### Asset revaluation surplus

(i) Nature and purpose of the asset revaluation surplus

The asset revaluation surplus includes the net revaluation increments and decrements arising from the revaluation of non-current assets. Impairment adjustments may also be recognised in the asset revaluation surplus.

	Land		Buildings		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
(ii) Movements in the asset revaluation surplus						
Balance as at 1 July	74 466	75 246	190 400	178 708	264 865	253 954
Increment/decrement	2 025	(780)	42 750	11 692	44 775	10 912
Balance as at 30 June	76 491	74 466	233 150	190 400	309 640	264 865

## Other disclosures

### 27. Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The highest and best use takes into account the use of the asset that is physically possible, legally permissible and financially feasible.

When measuring fair value, the valuation techniques used maximise the use of relevant observable inputs and minimise the use of unobservable inputs. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the department include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgments that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Such inputs include internal department adjustments to observable data to take account of

particular and potentially unique characteristics/functionality of assets/liabilities and assessments of physical condition and remaining useful life.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy based on the inputs used:

- Level 1 – inputs are quoted prices in active markets for identical assets or liabilities
- Level 2 – inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- Level 3 – inputs are unobservable.

The fair value of financial instruments is determined on the following basis:

- the fair value of cash, deposits, advances, receivables and payables approximates their carrying amount, which is also their amortised cost
- the fair value of derivative financial instruments is derived using current market yields and exchange rates appropriate to the instrument
- the fair value of other monetary financial assets and liabilities is based on discounting to present value the expected future cash flows by applying current market interest rates for assets and liabilities with similar risk profiles.

## a) Fair value hierarchy

The table below presents non-financial assets recognised at fair value in the balance sheet categorised by levels of inputs used to compute fair value.

	Level 1		Level 2		Level 3		Total fair value	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Assets</b>								
Land <sup>1</sup> (Note 18)	-	-	-	-	122 146	120 179	122 146	120 179
Buildings <sup>1</sup> (Note 18)	-	-	-	-	1 223 012	1 178 444	1 223 012	1 178 444
Plant & Equipment <sup>1</sup> (Note 18)	-	-	-	-	2 995	385	2 995	385
Computer Software <sup>1</sup> (Note 20)	-	-	-	-	-	8	-	8
Transport Equipment <sup>1</sup> (Note 18)	-	-	-	-	629	786	629	786
<b>Total assets</b>	-	-	-	-	1 348 782	1 299 802	1 348 782	1 299 802

1 Plant and equipment includes right-of-use assets under AASB 16 Leases.

There were no transfers between Level 1 and Levels 2 or 3 during 2021–22.

## b) Valuation techniques and inputs

Valuation techniques used to measure fair value in 2021–22 are:

Asset classes	Level 2 techniques	Level 3 techniques
Land	-	Highest and best use
Buildings	-	Cost approach
Plant and equipment	-	Cost approach
Computer software	-	Cost approach
Computer hardware	-	Cost approach
Transport equipment	-	Cost approach

There were no changes in valuation techniques from 2020–21 to 2021–22.

Level 3 fair values of land have been assessed having regard to the 'highest and best use' of the land but considers the economic constraints imposed by existing buildings, other improvements that are held for public benefit and impacts by buildings with heritage listing and historic attributes. Site characteristics such as the size, location, zoning, configuration and access are also taken into account. Consequently, land values have been discounted in many instances when compared to the value of the land if it was valued for an alternate use on a 'highest and best use' basis.

Level 3 fair values of specialised buildings were determined by computing their current depreciated replacement costs because an active market does not exist for such facilities. The current replacement cost was based on a combination of internal records of the historical cost of the facilities, adjusted for contemporary technology and construction approaches. Significant judgement was also used in assessing the remaining service potential of the facilities, given local environmental conditions, projected usage, and records of the current condition of the facilities.

Level 3 fair values for equipment and computer assets are constrained within Northern Territory Government policy requiring assets to be recorded initially at cost. The nature of these assets for the department is such that they are generally low value and have short life spans with little opportunity to revalue.



### c) Additional information for level 3 fair value measurements

#### (i) Reconciliation of recurring level 3 fair value measurements of non-financial assets

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Computer hardware \$'000	Computer software \$'000	Transport equipment \$'000	Total \$'000
<b>2021-22</b>							
Fair value as at 1 July 2021	120 179	1 178 444	385	-	8	786	1 299 802
Additions/transfers in	261	56 557	2 962	-	-	-	59 780
Disposals/transfers out	-	-	-	-	-	-	-
Transfers from Level 2	-	-	-	-	-	-	-
Transfers to Level 2	-	-	-	-	-	-	-
Depreciation/amortisation	(319)	(54 739)	(352)	-	(8)	(157)	(55 575)
Gains/losses recognised in net surplus/deficit	-	-	-	-	-	-	-
Gains/losses recognised in other comprehensive income	2 025	42 750	-	-	-	-	44 775
<b>Fair value as at 30 June 2022</b>	<b>122 146</b>	<b>1 223 012</b>	<b>2 995</b>	<b>-</b>	<b>-</b>	<b>629</b>	<b>1 348 782</b>

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Computer hardware \$'000	Computer software \$'000	Transport equipment \$'000	Total \$'000
<b>2020-21</b>							
Fair value as at 1 July 2020	121 077	1 183 182	684	-	57	1 053	1 306 053
Additions/transfers in	196	34 951	-	-	-	-	35 147
Disposals/transfers out	-	(267)	-	-	-	-	(267)
Transfers from Level 2	-	-	-	-	-	-	-
Transfers to Level 2	-	-	-	-	-	-	-
Depreciation/amortisation	(314)	(51 114)	(299)	-	(49)	(267)	(52 043)
Gains/losses recognised in net surplus/deficit	-	-	-	-	-	-	-
Gains/losses recognised in other comprehensive income	(780)	11 692	-	-	-	-	10 912
Fair value as at 30 June 2021	120 179	1 178 444	385	-	8	786	1 299 802
Gains/losses recognised in other comprehensive income	2 000	3 623	-	-	-	-	5 623
<b>Fair value as at 30 June 2020</b>	<b>121 077</b>	<b>1 183 182</b>	<b>684</b>	<b>-</b>	<b>57</b>	<b>1 053</b>	<b>1 306 053</b>

## (ii) Sensitivity analysis

**Buildings** – Unobservable inputs used in computing the fair value of buildings include the historical cost and the consumed economic benefit for each building. Given the large number of department buildings, it is not practical to compute a relevant summary measure for the unobservable inputs. In respect of sensitivity of fair value to changes in input value, a higher historical cost results in a higher fair value and greater consumption of economic benefit lowers fair value.

**Land** – Unobservable inputs used in assessing the fair value of land include constraints imposed by policy and regulation on use and public access, opportunity costs and the estimated impact of economic constraints imposed by existing buildings, other improvements that are held for public benefit and impacts by buildings with heritage listing and historic attributes. Fair value of land is sensitive to changes in regulations and policy, and external economic factors driving demand. Changes to policy around existing use, surplus requirements, subdivision and zoning can significantly increase or decrease land value when location and demand is also considered.

**Equipment and computer assets** – Unobservable inputs include Northern Territory Government policy requiring assets to be recorded initially at cost, the nature of these assets for the department is such they are generally low value and have short life spans with little opportunity to revalue. It is not practical to compute a relevant summary measure for the unobservable inputs. In respect of sensitivity of fair value to changes in input value, a higher historical cost results in a higher fair value and greater consumption of economic benefit lowers fair value.

## 28. Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and liabilities are recognised on the Balance Sheet when the department becomes a party to the contractual provisions of the financial instrument. The department's financial instruments include cash and deposits, receivables, payables and lease liabilities.

Due to the nature of operating activities, certain financial assets and financial liabilities arise under statutory obligations rather than a contract. Such financial assets and liabilities do not meet the definition of financial instruments as per AASB 132 Financial Instruments: Presentation. These include statutory receivables arising from taxes including GST and penalties.

The department has limited exposure to financial risks as discussed below.

Exposure to interest rate risk, foreign exchange risk, credit risk, price risk and liquidity risk arise in the normal course of activities. The NT Government's investments, loans and placements, and borrowings are predominantly managed through the Northern Territory Treasury Corporation adopting strategies to minimise the risk. Derivative financial arrangements are also utilised to manage financial risks inherent in the management of these financial instruments. These arrangements include swaps, forward interest rate agreements and other hedging instruments to manage fluctuations in interest or exchange rates.

### a) Categories of financial instruments

The carrying amounts of the department's financial assets and liabilities by category are disclosed in the table below.

	Fair value through profit or loss		Fair value through other comprehensive income		
	Mandatorily at fair value \$'000	Designated at fair value \$'000	Amortised cost \$'000	Fair value through other comprehensive income \$'000	Total \$'000
<b>2021–22</b>					
<b>Financial assets</b>					
Cash and deposits	-	-	69 586	-	69 586
Receivables <sup>1</sup>	-	-	2 687	-	2 687
Advances paid	-	-	-	-	-
<b>Total financial assets</b>	-	-	<b>72 273</b>	-	<b>72 273</b>
<b>Financial liabilities</b>					
Payables <sup>1</sup>	-	-	1 712	-	1 712
Lease liabilities	-	-	10 829	-	10 829
<b>Total financial liabilities</b>	-	-	<b>12 541</b>	-	<b>12 541</b>

<sup>1</sup> Total amounts disclosed here exclude statutory amounts, prepaid expenses and accrued contract revenue.

	Fair value through profit or loss				
	Mandatorily at fair value \$'000	Designated at fair value \$'000	Amortised cost \$'000	Fair value through other comprehensive income \$'000	Total \$'000
<b>2020–21</b>					
<b>Financial assets</b>					
Cash and deposits	-	-	76 383	-	76 383
Receivables <sup>1</sup>	-	-	1 730	-	1 730
Advances paid	-	-	-	-	-
<b>Total financial assets</b>	<b>-</b>	<b>-</b>	<b>78 113</b>	<b>-</b>	<b>78 113</b>
<b>Financial liabilities</b>					
Payables <sup>1</sup>	-	-	4 056	-	4 056
Lease liabilities	-	-	10 754	-	10 754
<b>Total financial liabilities</b>	<b>-</b>	<b>-</b>	<b>14 810</b>	<b>-</b>	<b>14 810</b>

1 Total amounts disclosed here exclude statutory amounts.

## Categories of financial instruments

The department's financial instruments are classified in accordance with AASB 9.

Financial assets are classified under the following categories:

- amortised cost
- fair value through other comprehensive income (FVOCI)
- fair value through profit or loss (FVTPL).

Financial liabilities are classified under the following categories:

- amortised cost
- fair value through profit or loss (FVTPL).

These classifications are based on the department's business model for managing the financial assets and the contractual terms of the cash flows. Where assets are measured at fair value, gains and losses will either be recorded in profit or loss, or other comprehensive income.

Financial instruments are reclassified when and only when the department's business model for managing those assets changes.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

### Financial assets at amortised cost

Financial assets are classified at amortised cost when they are held by the department to collect the contractual cash flows and the contractual cash flows are solely payments of principal and interest.

These assets are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less impairment. The department's financial assets categorised at amortised cost include receivables, advances paid, leases receivables, term deposits and certain debt securities.

### Financial assets at fair value through other comprehensive income

Financial assets are classified at fair value through other comprehensive income when they are held by the department to both collect contractual cash flows and sell the financial assets, and the contractual cash flows are solely payments of principal and interest.

These assets are initially and subsequently recognised at fair value. Changes in the fair value are recognised in other comprehensive income, except for the recognition of impairment gains or losses and interest income which are recognised in the operating result in the comprehensive operating statement. When financial assets are derecognised, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to the comprehensive operating statement.

For equity instruments elected to be categorised at FVOCI, changes in fair value recognised in other comprehensive income are not reclassified to profit or loss on derecognition of the asset. Dividends from such instruments continue to be recognised in the comprehensive operating statement as other income when the department's right to receive payments is established.

The department does not have any financial assets under this category.

### Financial assets at fair value through profit or loss

Financial assets are classified at FVTPL where they do not meet the criteria for amortised cost or FVOCI. These assets are initially and subsequently recognised at fair value, with gains or losses recognised in the net result for the year.

**Financial liabilities at amortised cost**

Financial liabilities at amortised cost are initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest rate method. The department’s financial liabilities categorised at amortised cost include all accounts payable, deposits held, lease liabilities and borrowings.

**Financial liabilities at fair value through profit or loss**

Financial liabilities are classified at FVTPL when the liabilities are either held for trading or designated as FVTPL. Financial liabilities classified at FVTPL are initially and subsequently measured at fair value, with gains or losses recognised in the net result for the year.

For financial liabilities designated at FVTPL, changes in the fair value of the liability attributable to changes in the department’s credit risk are recognised in other comprehensive income, while remaining changes in the fair value are recognised in the net result.

The department does not have any financial liabilities under this category.

**Derivatives**

The department may enter into a variety of derivative financial instruments to manage its exposure to interest rate risk. The department does not speculate on trading of derivatives.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value at each reporting date. The resulting gain or loss is recognised in the comprehensive operating statement immediately unless the derivative is designated and qualifies as an effective hedging instrument, in which event, the timing of the recognition in the comprehensive operating statement depends on the nature of the hedge relationship. Application of hedge accounting will only be available where specific designation and effectiveness criteria are satisfied.

**Netting of swap transactions**

The department, from time to time, may facilitate certain structured finance arrangements, where a legally recognised right to set off financial assets and liabilities exists, and the Territory intends to settle on a net basis. Where these arrangements occur, the revenues and expenses are offset, and the net amount is recognised in the comprehensive operating statement.

**b) Credit risk**

Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation.

The department has limited credit risk exposure (risk of default). In respect of any dealings with organisations external to government, the department has adopted a policy of only dealing with credit worthy organisations and obtaining sufficient collateral or other security where appropriate as a means of mitigating the risk of financial loss from defaults.

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the department’s maximum exposure to credit risk without taking account of the value of any collateral or other security obtained.

Credit risk relating to receivables is disclosed in Note 15 and advances paid in Note 17.

**c) Liquidity risk**

Liquidity risk is the risk that the department will not be able to meet its financial obligations as they fall due. The department’s approach to managing liquidity is to ensure it will always have sufficient funds to meet its liabilities when they fall due. This is achieved by ensuring minimum levels of cash are held in the department bank account to meet various current employee and supplier liabilities. The department’s exposure to liquidity risk is minimal. Cash injections are available from the Central Holding Authority in the event one-off extraordinary expenditure items arise that deplete cash to levels that compromise the department’s ability to meet its financial obligations.

The following tables detail the department’s remaining contractual maturity for its financial liabilities, calculated based on undiscounted cash flows at the reporting date. The undiscounted cash flows in these tables differ from the amounts included in the balance sheet, which are based on discounted cash flows.



## 2022 maturity analysis for financial liabilities

	Carrying amount \$'000	Less than a year \$'000	1 to 5 years \$'000	More than 5 years \$'000	Total \$'000
<b>Liabilities</b>					
Payables	1 712	1 712	-	-	1 712
Lease liabilities	10 829	588	2 940	14 433	17 961
<b>Total financial liabilities</b>	<b>12 541</b>	<b>2 300</b>	<b>2 940</b>	<b>14 433</b>	<b>19 673</b>

## 2021 maturity analysis for financial liabilities

	Carrying amount \$'000	Less than a year \$'000	1 to 5 years \$'000	More than 5 years \$'000	Total \$'000
<b>Liabilities</b>					
Payables	4 056	4 056	-	-	4 056
Lease liabilities	10 754	519	2 872	14 707	18 170
<b>Total financial liabilities</b>	<b>14 810</b>	<b>4 647</b>	<b>2 872</b>	<b>14 707</b>	<b>22 226</b>

### d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. It comprises interest rate risk, price risk and currency risk.

#### (i) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rate.

The department is not exposed to interest rate risk as departmental financial assets and financial liabilities, with the exception of leases are non interest bearing. Lease arrangements are established on a fixed interest rate and as such do not expose the department to interest rate risk.

#### (ii) Price risk

The department is not exposed to price risk as it does not hold units in unit trusts.

#### (iii) Currency risk

The department is not exposed to currency risk as the department does not hold borrowings denominated in foreign currencies or transactional currency exposures arising from purchases in a foreign currency.

## 29. Related parties

### (i) Related parties

The Department of Education is a government administrative entity and is wholly owned and controlled by the Territory government. Related parties of the department include:

- the portfolio minister and key management personnel (KMP) because they have authority and responsibility for planning, directing and controlling the activities of the department directly
- close family members of the portfolio minister or KMP including spouses, children and dependants
- all public sector entities that are controlled and consolidated into the whole-of-government financial statements
- any entities controlled or jointly controlled by KMPs or the portfolio minister or controlled or jointly controlled by their close family members.

### (ii) Key management personnel (KMP)

Key management personnel of the Department of Education are those persons having authority and responsibility for planning, directing and controlling the activities of the department. These include the current and former Minister for Education, the Chief Executive Officer, one member of the executive team and seven members of the department's Education Executive Board.

### (iii) Remuneration of key management personnel

The details below exclude the salaries and other benefits of the Minister for Education as the minister's remuneration and allowances are payable by the Department of the Legislative Assembly and consequently disclosed within the Treasurer's annual financial statements.

The aggregate compensation of key management personnel for the department is set out below:

	2022 \$'000	2021 \$'000
Short-term benefits	2 257	2 452
Long-term benefits	203	242
Termination benefits	-	-
<b>Total</b>	<b>2 460</b>	<b>2 694</b>

### (iv) Related party transactions:

#### Transactions with Northern Territory Government-controlled entities

The department's primary ongoing source of funding is received from the Central Holding Authority in the form of output appropriation and on-passed Commonwealth national partnership and specific-purpose payments.

The following table provides quantitative information about related party transactions entered into during the year with all other Northern Territory Government-controlled entities.

#### 2022 transactions with Northern Territory Government-controlled entities

	Revenue from related parties \$'000	Payments to related parties \$'000	Amounts owed by related parties \$'000	Amounts owed to related parties \$'000
All NT Government departments	67 865	86 413	9	1 338
Associates	-	-	-	-
Subsidiaries	-	-	-	-

#### 2021 transactions with Northern Territory Government-controlled entities

	Revenue from related parties \$'000	Payments to related parties \$'000	Amounts owed by related parties \$'000	Amounts owed to related parties \$'000
All NT Government departments	64 870	81 187	5	213
Associates	-	-	-	-
Subsidiaries	-	-	-	-

The department's transactions with other government entities are not individually significant.

### Other related party transactions are as follows:

Given the breadth and depth of Territory government activities, related parties will transact with the Territory public sector in a manner consistent with other members of the public including paying stamp duty and other government fees and charges and therefore these transactions have not been disclosed. All other related party transactions in excess of \$10,000 have been provided in the tables below.

#### 2022 Other related party transactions

Transaction type	Transaction value for year ended 30 June 2022 \$'000	A Net receivable/ (payable) as at 30 June 2022 \$'000	Commitments as at 30 June 2022 \$'000
Services received	76	-	80

#### 2021 Other related party transactions

Transaction type	Transaction value for year ended 30 June 2021 \$'000	A Net receivable/ (payable) as at 30 June 2021 \$'000	Commitments as at 30 June 2021 \$'000
Services received	76	-	80

## 30. Contingent liabilities and contingent assets

### a) Contingent liabilities

The department had no contingent liabilities as at 30 June 2022 or 30 June 2021.

### b) Contingent assets

The department had no contingent assets as at 30 June 2022 or 30 June 2021.

## 31. Events subsequent to balance date

No events have arisen between the end of the financial year and the date of this report that require adjustment to, or disclosure in these financial statements.

## 32. Accountable Officer's Trust Account

In accordance with section 7 of the *Financial Management Act 1995*, an Accountable Officer's Trust Account has been established for the receipt of money to be held in trust. A summary of activity is shown below:

Nature of trust money	Opening balance 1 July 2021 \$'000	Receipts \$'000	Payments \$'000	Closing balance 30 June 2022 \$'000
Key deposits	1	-	-	1
Total	1	-	-	1

### 33. Schedule of administered Territory items

The following Territory items are managed by the department on behalf of the government and are recorded in the Central Holding Authority (refer Note 2 (d)).

	2022 \$'000	2021 \$'000
<b>Territory income and expenses</b>		
<b>Income</b>		
Grants and subsidies revenue		
Capital	2 026	2 993
Fees from regulatory services	760	642
<b>Total income</b>	<b>2 786</b>	<b>3 635</b>
<b>Expenses</b>		
Central Holding Authority income transferred	2 786	3 635
<b>Total expenses</b>	<b>2 786</b>	<b>3 635</b>
<b>Territory income less expenses</b>	<b>-</b>	<b>-</b>
<b>Territory assets and liabilities</b>		
<b>Assets</b>		
<b>Current assets</b>		
Receivables	502	2 527
<b>Total current assets</b>	<b>502</b>	<b>2 527</b>
<b>Non-current assets</b>		
Receivables	-	1 960
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>502</b>	<b>2 527</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Unearned Central Holding Authority income	502	2 527
<b>Total current liabilities</b>	<b>502</b>	<b>2 527</b>
<b>Non-current liabilities</b>		
Unearned Central Holding Authority income	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>502</b>	<b>2 527</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>



### 34. Budgetary information

Comprehensive Operating Statement	2020-22 Actual \$'000	2020-22 Original budget \$'000	Variance \$'000	Note
<b>Income</b>				
<b>Grants and subsidies revenue</b>				
Current	8 553	6 848	1 705	
Capital	-	-	-	
<b>Appropriation</b>				
Output	546 974	537 993	8 981	1
Commonwealth	455 322	454 400	922	
<b>Sales of goods and services</b>	13 051	6 985	6 066	2
<b>Goods and services received free of charge<sup>1</sup></b>	65 520	70 307	(4 787)	
<b>Gain on disposal of assets</b>	28	-	28	
<b>Other income</b>	2 022	100	1 922	
<b>Total income</b>	<b>1 091 470</b>	<b>1 076 633</b>	<b>14 837</b>	
<b>Expenses</b>				
<b>Employee expenses</b>	553 422	535 833	17 589	4
<b>Administrative expenses</b>				
Purchases of goods and services	61 830	64 815	(2 985)	5
Property management	5 237	2 688	2 549	
Depreciation and amortisation	55 575	52 905	2 670	
Services free of charge <sup>1</sup>	65 520	70 307	(4 787)	6
Other administrative expenses	1 030	-	1 030	
<b>Grants and subsidies expenses</b>				
Current	410 879	411 450	(571)	7
Capital	3 031	2 886	145	
<b>Finance expenses</b>				
Interest expenses	399	400	(1)	
<b>Total expenses</b>	<b>1 156 922</b>	<b>1 141 284</b>	<b>15 639</b>	
<b>Net surplus/(deficit)</b>	<b>(65 452)</b>	<b>(64 651)</b>	<b>(802)</b>	
<b>Other comprehensive income</b>				
<b>Items that will not be reclassified to net surplus/deficit</b>				
Asset revaluation reserve	44 775	-	44 775	4
Transfers from reserves	-	-	-	
<b>Total other comprehensive income</b>	<b>44 775</b>	<b>-</b>	<b>44 775</b>	
<b>Comprehensive result</b>	<b>(20 677)</b>	<b>(64 651)</b>	<b>43 973</b>	

1 Includes Department of Corporate and Digital Development service charges and Department of Infrastructure, Planning and Logistics repairs and maintenance service charges.

## 34. Budgetary information (continued)

### Notes to the Comprehensive Operating Statement:

The following note descriptions relate to variances greater than \$5 million or where multiple significant variances have occurred.

1. The increase in output appropriation was mainly related to:
  - the department transferring \$8.3 million of Australian Government funding to DIPL to be used towards existing infrastructure works in schools. In return the Department of Infrastructure Planning and Logistics transferred NT output appropriation to the department to be spent on existing recurrent expenditure
  - funding for the relevant enterprise agreement bonus payment
  - offset by the transfer of funding to the Department of Corporate and Digital Development for services contracts of \$6.5 million and the Enterprise Financial Accounting System of \$1.4 million.
2. The increase of \$6.1 million in sales of goods and services is due to additional contributions received during the year from schools to supplement centrally held school budgets. The original budget was based on the estimated level of contributions to be received.
3. The increase of \$17.6 million in employee expenses is due to:
  - an underspend in employee budgets in schools. Unspent school budgets will be carried over to semester 2 of the school year (2022–23)
  - expenditure for the \$4000 lump sum payment to employees provided under the relevant enterprise agreements
  - an increase of \$6.9 million due to additional contributions received during the year from schools to supplement centrally held school budgets. The original budget was based on the estimated level of contributions to be received.
4. The increase of \$44.8 million in the asset revaluation reserve predominately relates to:
  - revaluation increment of government school buildings of \$42.8 million
  - revaluation increment of Crown land of \$2 million completed in late 2021–22, not reflected in the original 2020–21 budget.

Balance Sheet	2020-22 Actual \$'000	2020-22 Original budget \$'000	Variance \$'000	Note
<b>Assets</b>				
<b>Current assets</b>				
Cash and deposits	69 586	71 113	(1 527)	
Receivables	6 042	3 939	2 103	
Inventories	741	-	741	
<b>Total current assets</b>	<b>76 369</b>	<b>75 052</b>	<b>1 317</b>	
<b>Non-current assets</b>				
Property, plant and equipment	1 348 782	1 256 060	92 722	1
Intangibles	-	-	-	
<b>Total non-current assets</b>	<b>1 348 782</b>	<b>1 256 060</b>	<b>92 722</b>	
<b>Total assets</b>	<b>1 425 152</b>	<b>1 331 112</b>	<b>94 039</b>	
<b>Liabilities</b>				
<b>Current liabilities</b>				
Deposits held	1	4	(3)	
Payables	21 496	8 506	12 990	2
Borrowings and advances	193	219	(26)	
Provisions	54 658	53 925	733	
Other liabilities	1 737	762	975	
<b>Total current liabilities</b>	<b>78 085</b>	<b>63 416</b>	<b>14 669</b>	
<b>Non-current liabilities</b>				
Borrowings and advances	10 636	10 527	109	
Provisions	1 553	2 203	(650)	
<b>Total non-current liabilities</b>	<b>12 189</b>	<b>12 730</b>	<b>(541)</b>	
<b>Total liabilities</b>	<b>90 274</b>	<b>76 146</b>	<b>14 128</b>	
<b>Net assets</b>	<b>1 334 878</b>	<b>1 254 966</b>	<b>79 911</b>	
<b>Equity</b>				
Capital	1 619 315	1 607 305	12 010	3
Reserves	309 640	253 954	55 686	4
Accumulated funds	(594 078)	(606 293)	12 215	
<b>Total equity</b>	<b>1 334 878</b>	<b>1 254 966</b>	<b>79 911</b>	

## 34. Budgetary information (continued)

### Notes to the Balance Sheet:

The following note descriptions relate to variances greater than \$5 million or where multiple significant variances have occurred.

1. The increase of \$92.7 million in property plant and equipment predominantly relates to:
  - transfer of completed buildings of \$56.6 million from the Department of Infrastructure, Planning and Logistics
  - revaluation increment of government school buildings of \$42.8 million
  - revaluation increment of Crown land of \$2 million.
2. The increase in payables of \$13 million predominantly relates to:
  - provision recognised for bonus payments for the relevant enterprise agreements, totalling \$3.7 million
  - increased accrued salaries and superannuation on-costs of \$2.9 million
  - accrual for the School Based Policing program of \$1.1 million
  - an increase in other accrued expenses of \$1.5 million
  - an increase in outstanding creditors in 2021–22.
3. The increase in capital of \$12 million predominantly relates an increase in the transfer of completed buildings of \$56.6 million from the Department of Infrastructure, Planning and Logistics, not reflected in the original 2021–22 budget.
4. The movement in reserves of \$55.7 million predominantly relates to:
  - revaluation increment of government school buildings of \$42.8 million
  - revaluation increment of Crown land of \$2 million completed in late 2021–22, not reflected in the original 2021–22 budget.



Cash Flow Statement	2021-22 Actual \$'000	2021-22 Original budget \$'000	Variance \$'000	Note
<b>Cash flows from operating activities</b>				
<b>Operating receipts</b>				
Grants and subsidies received				
Current	8 553	6 848	1 705	
Capital	-	-	-	
Appropriation				
Output	546 974	537 993	8 981	1
Commonwealth	456 322	454 400	1 922	
Receipts from sales of goods and services	22 629	7 085	15 544	2
<b>Total operating receipts</b>	<b>1 034 478</b>	<b>1 006 326</b>	<b>28 152</b>	
<b>Operating payments</b>				
Payments to employees	549 056	535 833	13 223	3
Payments for goods and services	74 601	67 503	7 098	4
Grants and subsidies paid				
Current	410 879	411 450	(571)	
Capital	3 031	2 886	145	
Interest paid	399	400	(1)	
<b>Total operating payments</b>	<b>1 037 966</b>	<b>1 018 072</b>	<b>19 894</b>	
<b>Net cash from/(used in) operating activities</b>	<b>(3 488)</b>	<b>(11 746)</b>	<b>8 258</b>	
<b>Cash flows from investing activities</b>				
<b>Investing receipts</b>				
Proceeds from asset sales	29	-	29	
Repayment of advances	-	-	-	
<b>Total investing receipts</b>	<b>29</b>	<b>-</b>	<b>29</b>	
<b>Investing payments</b>				
Purchases of assets	169	-	169	
Advances and investing payments	-	-	-	
<b>Total investing payments</b>	<b>169</b>	<b>-</b>	<b>169</b>	
<b>Net cash from/(used in) investing activities</b>	<b>(140)</b>	<b>-</b>	<b>(140)</b>	
<b>Cash flows from financing activities</b>				
<b>Financing receipts</b>				
Deposits received	-	-	-	
Equity injections				
Capital appropriation	-	-	-	
Commonwealth appropriation	-	-	-	
Other equity injections	-	29 000	(29 000)	5
<b>Total financing receipts</b>	<b>-</b>	<b>29 000</b>	<b>(29 000)</b>	
<b>Financing payments</b>				
Lease liabilities payments	187	-	187	
Equity withdrawals	2 983	893	2 090	
<b>Total financing payments</b>	<b>3 170</b>	<b>893</b>	<b>2 277</b>	
<b>Net cash from/(used in) financing activities</b>	<b>(3 170)</b>	<b>28 107</b>	<b>(31 277)</b>	
Net increase/(decrease) in cash held	(6 797)	16 361	(23 158)	6
Cash at beginning of financial year	76 383	54 752	21 631	7
<b>Cash at end of financial year</b>	<b>69 586</b>	<b>71 113</b>	<b>(1 527)</b>	

## 34. Budgetary information (continued)

### Notes to the Cash Flow Statement:

The following note descriptions relate to variances greater than \$5 million or where multiple significant variances have occurred.

- The increase in output appropriation was mainly related to:
  - the department transferring \$8.3 million of Australian Government funding to DIPL to be used towards existing infrastructure works in schools. In return the Department of Infrastructure Planning and Logistics transferred NT output appropriation to the department to be spent on existing recurrent expenditure
  - funding for the relevant enterprise agreement bonus payment
  - offset by the transfer of funding to the Department of Corporate and Digital Development for services contracts of \$6.5 million and the Enterprise Financial Accounting System of \$1.4 million.
- Receipts from sales of goods and services have increased by \$15.5 million, predominantly relating to:
  - GST receipts from the Australian Taxation Office of \$8.4 million not included in the original budget
  - additional contributions received during the year from schools to employ additional staff. The original budget was based on the estimated level of contributions to be received
  - additional receipts from other income.
- Payments to employees were underspent by \$13.2 million, predominantly relating to:
  - an underspend in employee budgets in schools. Unspent school budgets will be carried over to semester 2 of the school year (2022–23)
- Payments for goods and services have increased by \$7.1 million, predominantly relating to payment for rapid antigen test as a result of the department's response to COVID-19 and unbudgeted GST payments.
- The variance of \$29 million in other equity injections is due to the timing of the payment being moved from 2021–22 to 2024–25.
- The decrease of \$23.1 million in cash and deposits reflects the additional operating receipts and underspends in operating payments as described above. The additional cash reflects the transfer of unspent expenditure budget to outer years.
- The increase in cash of \$21.6 million reflects the 2021–22 operating and cash flow statement outcome.

## 35. Budgetary information: Administered Territory items

In addition to the specific departmental operations that are included in the financial statements, the department administers or manages other activities and resources on behalf of the Territory such as taxes, fines and regulatory fees. The department does not gain control over assets arising from these collections; consequently, no income is recognised in the department's financial statements. The transactions relating to these activities are reported as administered items in this note.

Administered Territory items	2020–22 Actual \$'000	2020–22 Original budget \$'000	Variance \$'000	Note
<b>Territory income and expenses</b>				
<b>Income</b>				
Grants and subsidies revenue				
Capital	2 026	1 854	172	
Fees from regulatory services	760	514	246	1
<b>Total income</b>	<b>2 786</b>	<b>2 368</b>	<b>(3 458)</b>	
	418			
<b>Expenses</b>				
Central Holding Authority income transferred	2 786	2 368	418	2
<b>Total expenses</b>	<b>2 786</b>	<b>2 368</b>	<b>418</b>	
<b>Territory income less expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Administered Territory items	2020-22 Actual \$'000	2020-22 Original budget \$'000	Variance \$'000	Note
<b>Territory assets and liabilities</b>				
<b>Assets</b>				
<b>Current assets</b>				
Receivables	502	-	502	3
<b>Total current assets</b>	<b>502</b>	<b>-</b>	<b>502</b>	
<b>Non-current assets</b>				
Receivables	-	1 854	(1 854)	
<b>Total non-current assets</b>	<b>-</b>	<b>1 854</b>	<b>(1 854)</b>	
<b>Total assets</b>	<b>502</b>	<b>1 854</b>	<b>(1 854)</b>	
<b>Liabilities</b>				
<b>Current liabilities</b>				
Unearned Central Holding Authority income	502	-	502	3
<b>Total current liabilities</b>	<b>502</b>	<b>-</b>	<b>502</b>	
<b>Non-current liabilities</b>				
Unearned Central Holding Authority income	-	1 854	(1 854)	
<b>Total non-current liabilities</b>	<b>-</b>	<b>1 854</b>	<b>(1 854)</b>	
<b>Total liabilities</b>	<b>502</b>	<b>1 854</b>	<b>(1 352)</b>	
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	

#### Notes to the Administered Territory items:

The following note descriptions relate to variances greater than 10%, or where multiple significant variances have occurred.

1. The variance relates to an increase in teacher registration and early childhood registration fees received during 2021-22, compared to the original budget.
2. Central Holding Authority expenses reflects the transfer of Territory revenue to the Central Holding Authority (CHA).
3. The variance relates to contributions received from various government schools for infrastructure projects, which are initially recognised as unearned revenue until such time that the projects are completed.





# Chapter 5

## Appendices



# Appendix 1 – Infrastructure activities

Activity 2021–22	Status at 30 June 2022
Round 3, Building Better Schools program providing new and improved school facilities in government schools (\$0.30 million per school)	Works completed at 23 schools, bringing the total number of works completed to 113 schools, and 33 further schools are in the planning and construction stages.
Rooftop Solar in Schools program in 25 government schools (\$5.0 million commitment)	Works completed at 11 schools, bringing the total number of works completed to 21 schools. Four further schools are in construction and final planning stages.
Refurbishment and upgrade of homeland learning centres (HLC) (\$5.0 million commitment)	Tenders for works at the Langarra HLC are currently in assessment. Once complete these works will bring the total number of sites with works completed under this election commitment to 19.
Capital/major works	
Projects completed:	
Casuarina Senior College – upgrade STEM facilities (\$3.0 million)	Complete
Leanyer Primary School – replace transportable classrooms with 4 new general learning areas (\$2.0 million)	Complete
Tennant Creek High School – construction of a new building to support engagement programs such as STARS and Clontarf (\$2.07 million)	Complete
Tennant Creek High School – revitalise TAFE campuses and Juno Centre upgrades (\$1.6 million)	Complete
Alyarrmandumanja Umbakumba School – replace ablution block (\$0.91 million)	Complete
Acoustic upgrade program – COVID-19 stimulus (\$1.65 million)	Complete
Alawa Primary School/Nemarluk School – upgrade traffic management (\$0.6 million)	Complete
Katherine High School – Safer Communities grant – security upgrades (\$0.8 million)	Complete
Haasts Bluff – Trachoma Remote Schools Project (\$0.36 million)	Complete
Driver Primary School – New Shade Structure (\$0.65 million)	Complete
Projects commenced:	
Yirrkala School – replace roof and walkway (\$3.25 million)	Under construction
Bloomfield Street Campus – Demolition and Subdivision Works	Under construction
Forrest Parade School – upgrade infrastructure (\$0.9 million)	In tender phase
Homeland learning centres upgrade including replacement of Langarra HLC (\$2.36 million)	In tender phase
Manunda Terrace Primary School – Safer Communities grant – security upgrades (\$0.4 million)	In tender phase
M'Bunghara School – upgrade infrastructure (\$0.60 million)	In tender phase
Imanpa Ablution Block – Trachoma Remote Schools Project (\$0.4 million)	In tender phase
Transportable classrooms	
COVID-19 stimulus – 15 transportable classrooms across remote and urban schools (\$11.41 million commitment)	Under construction
Department of Education transportable classroom pool (\$5.51 million commitment)	Under construction

<b>Building for Inclusion Program</b>	
Deliver upgrades and enhancements at 42 government schools (\$5.2 million commitment) <sup>15</sup>	40 schools complete, 2 schools with works in construction phase.
<b>Ventilation in classrooms</b>	
Increase air flow in classrooms (\$0.75 million)	Modified air flow to all schools with central air conditioning to increase the inflow of fresh air. All other schools had air purification units delivered.

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<sup>15</sup> Originally 43 schools, but one school was removed in 2020–21 from the Building for Inclusion Program as its needs were addressed under the COVID-19 Transportable Program.

## Appendix 2 – Workforce profile

Classification group	2017-18 FTE	2018-19 FTE	2019-20 FTE	2020-21 FTE	2021-22 FTE
Administration Officer (AO1-4)	825.9	844.9	837.5	858.7	898.9
Administration Officer (AO5-7)	354.2	367.3	351.0	371.1	383.5
Assistant Principal	122.5	122.3	128.0	121.2	118.5
Assistant Teacher	155.9	149.4	142.2	151.4	144.5
Executive Contract Officer	34.3	35.0	30.0	37.0	30.0
Executive Contract Principal	86.0	91.5	90.3	88.4	78.0
Executive Officer	1.0	2.0	3.0	1.0	4.8
Physical	83.3	81.9	80.8	84.4	76.7
Principal	82.5	84.9	85.5	87.0	96.6
Professional	48.4	49.1	53.2	48.8	52.8
Senior Administration Officer	119.7	135.2	121.9	142.3	148.8
Senior Teacher	448.5	450.1	444.4	448.4	432.7
Teacher	1913.0	1968.5	1978.8	1969.7	1923.7
Technical	3.0	4.0	3.0	3.0	3.0
Trainee and Apprentices	6.7	19.5	8.2	11.9	7.4
<b>Total</b>	<b>4284.8</b>	<b>4405.5</b>	<b>4357.9</b>	<b>4424.3</b>	<b>4399.7</b>

Sources: PIPS pay 26, 2016-17; pay 26, 2017-18; pay 26, 2018-19; pay 26, 2019-20 and pay 26, 2020-21.

Note: Calculations are based on precise data; therefore, some FTE totals may not correspond with the sum of separate figures due to rounding.  
Workforce data includes staffing for the Teacher Registration Board.



# Appendix 3 – Grants

Grants paid by the Department of Education to families and non-government organisations

Service provided	2021-22
Grants to non-government schools	\$43.40M
Tertiary providers assistance	\$9.23M
Back-to-school grants to NT families	\$6.61M
VET in Schools	\$6.12M
Early childhood services subsidy	\$5.69M
Boys engagement and mentoring program	\$2.79M
Girls engagement and mentoring program	\$2.39M
Early childhood education and care	\$1.33M
Council of Government Schools Organisation regional governance officers	\$1.02M
Community-based special education programs	\$0.74M
School sport program	\$0.60M
Student assistance scheme grants to eligible NT families	\$0.29M
Grants to education organisations	\$0.28M
Edmund Rice Foundation	\$0.26M
Other NT families grants	\$0.23M
Student wellbeing and inclusion	\$0.22M
Professional learning and development for NT educators	\$0.19M
Remote Aboriginal Teacher Education	\$0.17M
Other	\$0.07M
<b>Total</b>	<b>\$81.61M</b>

# Appendix 4 – How to contact us

	Location	Phone	Website/email
<b>Department of Education</b>	Level 10, Mitchell Centre 55–59 Mitchell Street DARWIN NT 0800  GPO Box 4821 DARWIN NT 0801	08 8999 5659	<a href="http://www.education.nt.gov.au">www.education.nt.gov.au</a> <a href="mailto:infocentre.det@education.nt.gov.au">infocentre.det@education.nt.gov.au</a>
<b>Schools</b>	The Department of Education operates government schools across the NT. Addresses and contact details for these schools are available on our website.		<a href="http://www.education.nt.gov.au/contact">www.education.nt.gov.au/contact</a>
<b>Early childhood services</b>	Level 10, Mitchell Centre DARWIN NT 0800	08 8999 3561	<a href="mailto:earlychild.det@education.nt.gov.au">earlychild.det@education.nt.gov.au</a>
<b>Quality Education and Care NT</b>	Level 10, Mitchell Centre DARWIN NT 0800	08 8999 3561	<a href="mailto:qualityecnt.det@education.nt.gov.au">qualityecnt.det@education.nt.gov.au</a>
<b>International education services</b>	Level 10, Mitchell Centre DARWIN NT 0800	+61 8 8901 1336	<a href="mailto:internationalservice@education.nt.gov.au">internationalservice@education.nt.gov.au</a>
<b>Student engagement and attendance</b>	Darwin	0457 284 366	<a href="mailto:sedarwin.doe@education.nt.gov.au">sedarwin.doe@education.nt.gov.au</a>
	Top End region	0408 591 870	<a href="mailto:setopend.doe@education.nt.gov.au">setopend.doe@education.nt.gov.au</a>
	Big Rivers region	0437 665 653	<a href="mailto:sebigrivers.doe@education.nt.gov.au">sebigrivers.doe@education.nt.gov.au</a>
	Central region	0439 164 942	<a href="mailto:secentral.doe@education.nt.gov.au">secentral.doe@education.nt.gov.au</a>
	Barkly region	0408 707 469	<a href="mailto:sebarkly.doe@education.nt.gov.au">sebarkly.doe@education.nt.gov.au</a>
	Arnhem Land	0408 589 087	<a href="mailto:seeastarnhem.doe@education.nt.gov.au">seeastarnhem.doe@education.nt.gov.au</a>
<b>Student wellbeing and inclusion</b>	Level 10, Mitchell Centre Darwin NT 0800	08 8944 9257	<a href="mailto:wellbeing.doe@education.nt.gov.au">wellbeing.doe@education.nt.gov.au</a>
<b>Media</b>	Level 10, Mitchell Centre Darwin NT 0800	08 8901 4921	<a href="mailto:comms.doe@education.nt.gov.au">comms.doe@education.nt.gov.au</a>
<b>VET delivered to secondary students</b>	Level 10, Mitchell Centre Darwin NT 0800	08 8944 9350	<a href="mailto:itp.doe@education.nt.gov.au">itp.doe@education.nt.gov.au</a>
<b>Teaching positions</b>	Level 10, Mitchell Centre Darwin NT 0800	08 8999 3501	<a href="mailto:teacherrecruitment.det@education.nt.gov.au">teacherrecruitment.det@education.nt.gov.au</a>
<b>Freedom of information and privacy</b>	Level 10, Mitchell Centre Darwin NT 0800	08 8999 5967	<a href="mailto:detfoi.det@education.nt.gov.au">detfoi.det@education.nt.gov.au</a>
<b>Research (access to data)</b>	Level 10, Mitchell Centre Darwin NT 0800	08 8999 3535	<a href="mailto:researchapps.det@education.nt.gov.au">researchapps.det@education.nt.gov.au</a>

# Appendix 5 – Acronyms

Acronym	Name
<b>APIF</b>	Accountability and Performance Improvement Framework
<b>AASB</b>	Australian Accounting Standards Board
<b>ACER</b>	Australian Council for Educational Research
<b>AESOC</b>	Australian Education Senior Officials Committee
<b>AOTA</b>	Accountable Officer's Trust Account
<b>ATAR</b>	Australian Tertiary Admission Rank
<b>ATO</b>	Australian Taxation Office
<b>CSS</b>	Commonwealth Superannuation Scheme
<b>DCDD</b>	Department of Corporate and Digital Development
<b>DIPL</b>	Department of Infrastructure, Planning and Logistics
<b>DoE</b>	Department of Education
<b>ECPG</b>	Early Childhood Policy Group
<b>EMM</b>	Education Ministers Meeting
<b>FaFT</b>	Families as First Teachers program
<b>FMA</b>	<i>Financial Management Act 1995</i>
<b>FTE</b>	Full-time equivalent
<b>FVOCI</b>	Fair value through other comprehensive income
<b>FVTPL</b>	Fair value through profit or loss
<b>GST</b>	Goods and services tax
<b>HALT</b>	Highly Accomplished and Lead Teacher
<b>IES</b>	Indigenous Education Strategy
<b>KITES</b>	Kids in Town Engaged in School
<b>KMP</b>	Key management personnel

Acronym	Name
<b>LEaD</b>	Local Engagement and Decision Making
<b>NAPLAN</b>	National Assessment Program – Literacy and Numeracy
<b>NSRA</b>	National School Reform Agreement
<b>NQS</b>	National Quality Standard
<b>NT</b>	Northern Territory
<b>NTCET</b>	Northern Territory Certificate of Education and Training
<b>NTG</b>	Northern Territory Government
<b>NTGPASS</b>	Northern Territory Government and Public Authorities Superannuation Scheme
<b>NTPS</b>	Northern Territory Public Sector
<b>NTRAI</b>	Northern Territory Remote Aboriginal Investment
<b>PEAG</b>	Principal Employment Advisory Group
<b>PIPS</b>	Personnel Information and Payroll System
<b>QECNT</b>	Quality Education and Care NT
<b>TRB</b>	Teacher Registration Board
<b>SACE</b>	South Australian Certificate of Education
<b>SPG</b>	Schools Policy Group
<b>SPP</b>	Special Purpose Payments
<b>SRS</b>	Schooling Resource Standards
<b>STEM</b>	Science, technology, engineering and mathematics
<b>TSU</b>	Transition Support Unit
<b>VET</b>	Vocational education and training







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