



SERVICE DELIVERY STATEMENTS

Department of Youth Justice, Employment,
Small Business and Training



2023–24 Queensland Budget Papers

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The budget papers are available online at budget.qld.gov.au

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Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



**Queensland
Government**

Department of Youth Justice, Employment, Small Business and Training

Portfolio overview

**Minister for Employment and Small Business,
Minister for Training and Skills Development and
Minister for Youth Justice
The Honourable Dianne Farmer MP**

**Department of Youth Justice, Employment, Small Business and Training
Director-General: Bob Gee**

The Minister for Youth Justice, Employment, Small Business and Training is also responsible for:

**TAFE Queensland
Chief Executive Officer: Mary Campbell**

Additional information about these agencies can be sourced from:

www.cyjma.qld.gov.au/youth-justice

www.dyjesbt.qld.gov.au

www.tafeqld.edu.au

Department of Youth Justice, Employment, Small Business and Training

Overview

As part of the machinery-of-government changes, effective 18 May 2023, the former Department of Employment, Small Business and Training was renamed the Department of Youth Justice, Employment, Small Business and Training (the Department). As a result, there were changes to the following functions:

- Youth Justice was transferred from the former Department of Children, Youth Justice and Multicultural Affairs.

The department's vision is for safe and empowered communities, where skilled Queenslanders and vibrant small businesses grow Queensland's economy.

The department's purpose is to keep the community safe through preventing offending and reducing reoffending by young people while building Queensland's future workforce through connecting all Queenslanders to learning opportunities, quality training, employment opportunities and by helping small businesses to start and thrive.

Contribution to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Department service areas

The service areas within the department align with the following department objectives:

Department's objectives	Department's service areas
<p>Reduce recidivism by holding children and young people to account for their offending behaviour and ensuring youth justice supervision focuses on improving social, economic, civic participation and cultural connection.</p> <p>Reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the youth justice system.</p>	<p>Youth Justice</p> <p>To keep the community safe through partnerships to prevent offending and reduce reoffending by young people, and by enabling young people to reconnect to community.</p>
<p>Employment</p> <p>Preparing Queensland's workforce for the demands of current and future industries.</p>	<p>Connecting and supporting Queenslanders with employment programs and services</p> <p>To increase employment opportunities for all Queenslanders, in particular disadvantaged cohorts, in partnership with industry, employers and communities through the delivery of targeted employment support programs.</p>

¹ To find out more, go to www.qld.gov.au and search "Government's objectives for the community."

<p>Small Business</p> <p>Helping small businesses to start, grow and thrive.</p>	<p>Connecting Queensland small businesses to grants and support programs</p> <p>To ensure small businesses can seamlessly interact with government and are supported to start, grow, and thrive.</p>
<p>Training and skills</p> <p>Connecting people to quality training and skills.</p>	<p>Connecting Queenslanders to training and skills programs and initiatives</p> <p>To regulate Queensland apprenticeships and traineeships and facilitate access to and participation in vocational education and training pathways, enabling Queenslanders to gain employment in current and future industries.</p>

Department highlights

In 2023–24, the department will:

- continue reforms to the youth justice system to make our communities safer, to address the causes of offending and to reduce youth crime in Queensland including:
 - expand Intensive Case Management in Brisbane, Logan, Toowoomba, Moreton, Gold Coast, Rockhampton, Cairns and Ipswich, to intensively support young offenders aged 13 to 17 years, and their families, to help break the cycle of crime
 - expand to Mount Isa and Cairns the Stronger Communities Initiative: Early Action Group currently operating in Townsville, that brings together police and other key government agencies to provide intensive coordination of services to young people aged 8 to 16 years who are at risk of falling into a cycle of crime
 - continue to expand Youth Co-Responder Teams, dedicated teams of police and youth justice workers who provide a rapid response targeting young people at risk of offending and young people on bail, into Toowoomba, Fraser Coast, Mount Isa, Ipswich and South Brisbane
 - support the expanded trial of electronic monitoring to Cairns, Mount Isa and Toowoomba, including to young people aged 15 years in all trial sites, as a condition of bail
 - expand intensive bail support services to Cairns, Mount Isa and Toowoomba to provide assistance to young people and their families and support compliance with bail
 - support ongoing diversionary responses to young people engaging in anti-social behaviour including after-hours support, cultural mentoring and alternative opportunities and activities for at-risk young people
 - continue to support the rehabilitation of First Nations young people through On Country programs providing culture-based supervision by Elders
 - support youth justice workers to participate in the Specialist Youth Crime Rapid Response Squad, in partnership with police targeting high-risk offending, providing specialist support and supplementing local resources across Queensland
 - commence construction of a new youth detention centre at the Woodford Correctional Precinct and secure a site for a new youth detention centre in Cairns
- deliver the *Good people. Good jobs: Queensland Workforce Strategy 2022–2032*, to strengthen Queensland’s current and future workforce as a key enabler of the state’s prosperity, by driving partnerships and engagement across government, industry, employers and training sector stakeholders and communities
- develop a Vocational Education and Training (VET) Strategy to ensure that Queensland’s investment in skills and training is tailored to meet current and future workforce needs
- deliver targeted employment programs to assist employers and disadvantaged job seekers as well as supporting innovative solutions to industry-specific employment challenges
- support small businesses to start, grow and thrive through grants and support programs
- build, renew and revitalise state-owned infrastructure to ensure Queenslanders have access to training in modern, industry-relevant VET facilities

- deliver culturally appropriate training by implementing *Paving the Way – the First Nations Training Strategy* to support Aboriginal and Torres Strait Islander communities to improve career development outcomes now and in the future
- deliver the Skilling Queenslanders for Work initiative to assist up to 15,000 disadvantaged Queenslanders each year through a suite of targeted skills and training program
- support Queensland’s future skilled workforce by funding quality skills pathways and opportunities, including approximately 37,000 Fee Free TAFE and vocational education and training places
- deliver a range of strategies and actions to support apprenticeship and traineeship completions through the Train and Retain initiative, including supporting women in trades.

Budget highlights

In the 2023–24 Queensland Budget, the government is providing:

- as part of \$446.4 million in whole-of-government funding (\$441.9 million new funding and \$4.5 million internally funded) over 5 years and \$33.7 million per annum ongoing to help boost police resources and tackle the complex causes of youth crime and support community safety, with increased funding of \$189.5 million over 5 years (commencing 2022–23) to the department to continue youth justice initiatives including:
 - \$5.1 million over 3 years (commencing 2022–23) for grassroots early intervention, with \$4.2 million for The Street University Townsville, and \$0.85 million for the Townsville Stockland and other shopping precincts crime prevention program and \$1.8 million over 2 years to extend and expand the Early Action Group already operating in Townsville to Cairns and Mount Isa
 - \$78.1 million over 4 years to extend and expand Youth Co-Responder Teams, \$25.4 million over 4 years to extend and expand the Intensive Bail Initiative and \$2.8 million over 3 years for a Fast Track Sentencing pilot
 - \$29.4 million over 4 years to make diversion programs ongoing, \$5 million over 2 years to empower communities to develop local solutions to youth crime issues and \$2.7 million over 2 years to continue the Townsville High Risk Youth Court
 - \$30.1 million over 4 years to extend and expand Intensive Case Management, \$5 million over 3 years for the Specialist Youth Crime Rapid Response Squad and \$4.2 million over 2 years to continue On Country programs
- A funding package of over \$70 million for new initiatives included in the 2022–2025 Action Plan as part of the *Good People. Good Jobs: Queensland Workforce Strategy 2022–2032*, to create a strong and diverse workforce ready to seize today's jobs and adapt to future opportunities, including:
 - increased funding of \$5.9 million over 2 years to extend the Micro-Credentialing Pilot Program to provide increased access to industry-supported short courses
 - increased funding of \$5.5 million over 3 years to expand the Diverse Queensland Workforce Program to support migrants, refugees and international students into employment
 - additional funding of \$6.5 million over 3 years for a network of Industry Workforce Advisors to work directly with employers to help them to address workforce challenges, diversify their workforces and support workforce growth
 - increased funding of \$4.1 million over 3 years to expand the Gateway to Industry Schools Program to include the hydrogen industry and increase accessibility for individuals and groups that may be underrepresented
 - additional funding of \$5.3 million over 4 years for the implementation arrangements of the Queensland Workforce Strategy
 - additional funding of \$3.4 million over 3 years to implement new initiatives focussed on supporting apprentices and trainees to complete their training
 - additional funding of \$3.5 million over 4 years to partner with rural and remote communities to deliver place-based skills and job creation initiatives to increase workforce capacity in these locations
 - increased funding of \$7.3 million in 2022–23 to expand the Group Training Organisation Pre-Apprenticeships Program to encourage more individuals to complete an apprenticeship and to provide employers with greater access to skilled workers
 - funding of \$20 million over 2 years is being met internally by the department for the Workforce Connect Fund to increase investment in industry and community led projects that address attraction, retention and participation issues within the workforce
- additional funding of \$4.6 million over 2 years to support women undertaking a trade apprenticeship and provide them with a network to improve retention and completion rates, in alignment with the *Good People. Good Jobs: Queensland Workforce Strategy 2022–2032*
- additional funding of up to \$1 million, subject to determining a final project scope, to the Australian Training Works Group Pty Ltd to assist with the development of the Cairns Indigenous Training Centre
- additional funding of \$29.8 million over 3 years to upgrade and modernise existing government Vocational Education and Training Information and Communication Technology systems
- additional funding of \$6.8 million over 3 years for a package of initiatives to support the mental health and wellness of small business owners
- additional funding of \$16 million over 2 years to expand TAFE Queensland's Great Barrier Reef International Marine College in Cairns, which will include construction of a new workshop, additional classrooms, staff facilities and a boat shed
- additional funding to support the establishment of a Queensland Indigenous Business Network, to be internally funded.

Further information about new policy decisions can be found in *Budget Paper No. 4: Budget Measures*.

Performance statement

Youth Justice¹

Objective

To keep the community safe through partnerships to prevent offending and reduce reoffending by young people, and by enabling young people to reconnect to community.

Description

Youth Justice services support young people to be accountable for their role and behaviour; focusing on underlying issues that lead to offending behaviour and deliver evidence-based interventions and programs for young people who are repeat offenders. We work with other agencies to link young people and their families to wellbeing, health, education, cultural and pro-social services, and support young people to transition back into the community by connecting them to appropriate and relevant community organisations, programs and services and support victims of youth crime to participate in justice processes.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of orders supervised in the community that are successfully completed:			
Aboriginal and Torres Strait Islander young offenders	85%	80%	83%
Other young offenders	89%	88%	90%
All young offenders	87%	82%	85%
Proportion of young offenders who have another charged offence or are referred by Queensland Police Service to a Restorative Justice Conference within 12 months of an initial finalisation for a proven offence ²	66%	69%	69%
Rate of young people aged 10 to 17 years who have contact with Youth Justice, per 10,000 population:			
Aboriginal and Torres Strait Islander young offenders			428
Other young offenders	New measure	New measure	32
All young offenders			63
Proportion of young people declared a serious repeat offender under the <i>Youth Justice Act 1992</i> out of all young people with a proven offence finalised ³	New measure	New measure	5%
Average daily number of young people in detention centres, rate per 10,000 population:			
<ul style="list-style-type: none"> • Aboriginal and Torres Strait Islander • Other • Total 			46.1
	New measure	New measure	1.7
			5.3
Youth detention centre utilisation rate ⁴	92%	97%	99%
Efficiency measure			
Cost per young offender supervised in the community per day ⁵	New measure	New measure	\$363.71

Notes:

1. This service area was previously presented in the former Department of Children, Youth Justice and Multicultural Affairs *2022–23 Service Delivery Statements*.
2. This service standard is also presented in the Queensland Police Service *2023–24 Service Delivery Statements*.

3. Declarations are made under section 150A of the *Youth Justice Act 1992*. This section commenced 22 March 2023. Information on the Serious Repeat Offender Index will be made available on the Department of Youth Justice, Employment, Small Business and Training website in 2023–24.
4. The service standard was previously presented as a measure of efficiency in the *2022–23 Service Delivery Statements* and has been re-classified as a measure of effectiveness as required by the *Queensland Government Performance Management Framework* policy. A new service standard has been introduced 'Cost per young offender supervised in the community per day' to better measure the efficiency of the services provided. The increase in the youth detention centre utilisation rate is attributable to a toughening of the policy position, legislation changes and population growth. The department is forecasting greater demand and full utilisation of the detention centre assets.
5. This service standard uses 2021–22 Report on Government Services data and approved funding from 2022–23 and 2023–24 Youth Justice initiatives attributed to community supervision to provide a baseline cost, that is divided by the estimated number of young people supervised in the community.

Connecting and supporting Queenslanders with employment programs and services

Objective

To increase employment opportunities for all Queenslanders, in particular disadvantaged cohorts, in partnership with industry, employers and communities through the delivery of targeted employment support programs.

Description

This area undertakes policy and strategic engagement activities, as well as the delivery of key government employment programs.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Overall customer satisfaction with employment programs	90%	95%	90%
Efficiency measure			
Administrative cost per \$1,000 of employment grant programs ¹	\$103.80	\$92.11	\$103.80

Note:

1. The wording of this service standard has been changed from the 2022–23 *Service Delivery Statements* to clarify that the service standard demonstrates the efficiency of delivering grant programs that address workforce challenges and support disadvantaged Queenslanders into work in Queensland. It was previously worded 'Administrative cost per \$1,000 of employment program support'.

Connecting Queensland small businesses to grants and support programs

Objective

To ensure small businesses can seamlessly interact with government and are supported to start, grow, and thrive.

Description

This service area focuses on programs and services that are delivered to small businesses to better enable them to grow and make it easier to interact with government. This is delivered through connecting small businesses to resources and initiatives which help them comply with regulation, to compete by increasing capabilities and innovation and to capitalise on opportunities.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of new or existing businesses reporting increased capability, (including digital), as a direct result of participation in small business grant programs	98%	99%	98%
Percentage of businesses assisted by small business grant programs that report a projected increase in either employment, turnover or profitability ¹	98%	96.5%	98%
Average score out of 5 by customers for how easy it is to use the Business Queensland website	3.5	3.3	3.5
Efficiency measure			
Administrative cost per \$1,000 for small business grant programs ²	\$130.60	\$124.26	\$130.60

Notes:

1. The wording of this service standard has been changed from the 2022–23 *Service Delivery Statements* to clarify that the service standard demonstrates the effectiveness of delivering small business grants programs to support small businesses to grow and thrive. The service standard was previously worded 'Percentage of businesses assisted by small business programs that report a projected increase in either employment, turnover or profitability'.
2. The wording of this service standard has been changed from the 2022–23 *Service Delivery Statements* to clarify that the service standard demonstrates the efficiency of delivering small business grants programs to support small businesses to grow and thrive. The service standard was previously worded 'Administrative cost per \$1,000 for program support'.

Connecting Queenslanders to training and skills programs and initiatives

Objective

To regulate Queensland apprenticeships and traineeships and facilitate access to and participation in vocational education and training pathways, enabling Queenslanders to gain employment in current and future industries.

Description

Improving the skills profile of Queensland through delivery of diverse and inclusive vocational education and training programs that deliver on industry skills demands of today and the future and support publicly funded training providers to deliver high quality training.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Proportion of all attempted competencies successfully completed	93%	90.8%	93%
Proportion of Queenslanders with higher qualifications	65%	67.4%	65%
Proportion of vocational and education training (VET) graduates in employment or further study ¹	87%	81.6%	87%
Number of completions:			
• Apprenticeships ²	11,500	9,800	11,500
• Traineeships	13,500	14,000	13,500
• School-based apprenticeships and traineeships (SATs) ³	5,000	3,700	5,000
Proportion of graduates satisfied with the overall quality of their training	89%	89.1%	89%
Proportion of employers satisfied with graduates of:			
• National accredited training ⁴	85%	80.6%	85%
• Apprenticeships and traineeships ⁵	83%	73.9%	83%
Efficiency measure			
Average cost per competency successfully completed ⁶	\$595	\$894	\$690

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual reflects the effects of COVID-19 on respondents' employment levels. The 2022–23 Estimated Actual for this measure is based on survey results from 2021 graduates surveyed in mid-2022.
2. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is consistent with national results. There has been an increase in the number of commencements over the last 2 years which will result in increasing numbers of completions over the coming years due to the length of time of an apprenticeship.
3. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is directly related to changeable labour market conditions due to the impact of COVID-19 which have had impacts to the SAT cohort.
4. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual reflects a national trend of lower satisfaction with nationally accredited training reported at 78.7 per cent nationally.
5. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual reflects a national trend of lower satisfaction with nationally accredited apprenticeship training reported at 74.2 per cent nationally.
6. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is due to the training budget being revised higher (due to initiatives such as Fee Free TAFE) than the growth in successful competencies. To account for the impact of year-on-year inflation annual wage indexation has been applied to the target estimate \$595 since its inception in 2018–19.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled classifications.

Youth Justice, Employment, Small Business and Training	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	1,279,340	1,376,625	1,716,109
Other revenue	20,347	23,247	28,401
Total income	1,299,687	1,399,872	1,744,510
Expenses			
Youth Justice	..	..	396,517
Connecting and supporting Queenslanders with employment programs and services	39,260	40,144	43,431
Connecting Queensland small businesses to grants and support programs	30,845	42,929	27,888
Connecting Queenslanders to training and skills programs and initiatives	1,229,582	1,316,799	1,276,674
Total expenses	1,299,687	1,399,872	1,744,510
Operating surplus/deficit	..	..	..
Net assets	1,345,657	1,496,318	2,046,788

Notes:

1. Includes State and Australian Government funding.
2. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Staffing

The table below shows the Full Time Equivalents (FTEs) as at 30 June in the respective years.

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Youth Justice	..	..	1,939
Connecting and supporting Queenslanders with employment programs and services	44	44	44
Connecting Queensland small businesses to grants and support programs	72	72	72
Connecting Queenslanders to training and skills programs and initiatives	471	471	475
Total FTEs	587	587	2,530

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis

Capital program

The capital program for the department is \$99.4 million in 2023–24 including:

- \$13.4 million for Youth Justice infrastructure to support detention and support services, facilitating connection to family, community and country
- \$31.8 million for the continued delivery of Equipping TAFE for our Future projects which supports training requirements of emerging industries while strengthening the productivity of existing industries. \$26.5 million for the Eagle Farm Robotics and Advanced Manufacturing Centre and \$5.3 million for the Bohle Renewable Energy Centre (noting that the Annual Training Infrastructure Program funding also contributes to Equipping TAFE for Our Future projects).
- \$8 million to expand TAFE Queensland's Great Barrier Reef International Marine College in Cairns, which will include construction on a new workshop, additional classrooms, staff facilities and a boat shed
- \$5.8 million for TAFE Technology Fund projects delivered in partnership with the Australian Government, including Loganlea Clinical Skills Laboratory, Pimlico Visual Arts Precinct and Thursday Island Health Hub projects
- \$40.5 million for the Annual Training Infrastructure Program to renew and revitalise training infrastructure across the state, to improve accessibility to the necessary skills and training required to boost labour market productivity.

The table below shows the capital purchases by the agency in the respective years.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	76,011	50,387	99,409
Capital grants	8,482	20,147	..
Total capital outlays	84,493	70,534	99,409

1. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis

Further information about the Department of Youth Justice, Employment and Small Business and Training capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

The Department of Youth Justice, Employment, Small Business and Training's 2023–24 total budget is \$1.745 billion of which 98.4 per cent is appropriation revenue. Other revenue mainly relates to TAFE Queensland contributions for the Southbank Education Training Precinct Public Private Partnership (SETP PPP).

Grants and subsidies account for 61.4 per cent of the department's 2023–24 expenditure budget and mainly relate to vocational education and training programs. Employee expenses account for 19.4 per cent of the total 2023–24 budget and support 2,530 FTEs. Supplies and services include costs to support and maintain state-owned training facilities, contractual arrangements for the SETP PPP, and general departmental support costs including delivery of government initiatives. Finance/borrowing costs relate to repayments of SETP PPP finance liability.

The increase in total revenue from 2022–23 Estimated Actual to the 2023–24 Budget is mainly due to the recent machinery-of-government change with Youth Justice services transitioning into the department. This is partially offset by a decrease in funding for initiatives ceasing in 2022–23 such as the Equipping TAFE for our Future capital projects and reduced funding in 2023–24 for other programs including the Australian Governments Fee Free TAFE initiative.

Total expenditure in the 2023–24 Budget has increased in line with revenue from the previous year, with the increases mainly in employee expenditure and supplies and services due to the recent machinery-of-government change with Youth Justice services transitioning into the department. In 2023–24, the Queensland Government has invested in comprehensive youth justice reforms that will deliver on a number of programs including Youth Co-Responder Teams, Intensive Case Management and support location specific diversionary responses. This increase is partially offset by a decline in capital grants expense in relation to the Equipping TAFE for our Future program and reduced funding for the Australian Governments Fee Free TAFE initiative.

Departmental balance sheet

In 2023–24, the department's net assets are projected to be \$2.047 billion, with total assets of \$2.433 billion offset by liabilities of \$386 million. The department's major assets are in property, plant and equipment with \$2.224 billion primarily comprised of land and buildings. These assets comprise mostly of TAFE Queensland training sites and Youth Detention Centres and Youth Justice Service Centres. In 2023–24, \$99.4 million is allocated to capital works (buildings) with further details provided in *Budget Paper No. 3: Capital Statement*.

Controlled income statement

Department of Youth Justice, Employment, Small Business and Training*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	1,279,340	1,376,625	1,716,109
Taxes	..	..	..
User charges and fees	1,705	1,705	4,025
Royalties and land rents	..	..	..
Grants and other contributions	1,200	4,100	6,417
Interest and distributions from managed funds	..	..	..
Other revenue	17,442	17,442	17,959
Gains on sale/revaluation of assets	..	..	..
Total income	1,299,687	1,399,872	1,744,510
EXPENSES			
Employee expenses	76,194	77,409	338,548
Supplies and services	114,653	120,327	220,044
Grants and subsidies	1,030,796	1,112,054	1,070,603
Depreciation and amortisation	54,266	66,304	84,864
Finance/borrowing costs	21,278	21,278	20,779
Other expenses	2,500	2,500	9,672
Losses on sale/revaluation of assets	..	..	..
Total expenses	1,299,687	1,399,872	1,744,510
OPERATING SURPLUS/(DEFICIT)	..	..	..

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled balance sheet

Department of Youth Justice, Employment, Small Business and Training*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	164,594	196,653	196,653
Receivables	15,259	10,163	10,163
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,562	1,520	1,520
Non-financial assets held for sale	..	..	..
Total current assets	181,415	208,336	208,336
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,547,429	1,678,617	2,224,291
Intangibles	467	300	132
Other	..	..	..
Total non-current assets	1,547,896	1,678,917	2,224,423
TOTAL ASSETS	1,729,311	1,887,253	2,432,759
CURRENT LIABILITIES			
Payables	183,794	190,091	190,091
Accrued employee benefits	1,918	2,102	2,102
Interest bearing liabilities and derivatives	4,963	4,964	5,519
Provisions	..	..	..
Other	424	1,223	1,223
Total current liabilities	191,099	198,380	198,935
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	192,555	192,555	187,036
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	192,555	192,555	187,036
TOTAL LIABILITIES	383,654	390,935	385,971
NET ASSETS/(LIABILITIES)	1,345,657	1,496,318	2,046,788
EQUITY			
TOTAL EQUITY	1,345,657	1,496,318	2,046,788

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled cash flow statement

Department of Youth Justice, Employment, Small Business and Training*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	1,277,405	1,314,334	1,716,109
User charges and fees	1,705	1,705	4,025
Royalties and land rent receipts	..	..	..
Grants and other contributions	1,200	4,100	6,417
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	17,442	17,442	17,959
Outflows:			
Employee costs	(76,194)	(77,409)	(338,548)
Supplies and services	(114,653)	(120,327)	(220,044)
Grants and subsidies	(1,030,796)	(1,112,054)	(1,070,603)
Borrowing costs	(21,278)	(21,278)	(20,779)
Other	(2,500)	(2,500)	(9,672)
Net cash provided by or used in operating activities	52,331	4,013	84,864
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	21,500
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(76,011)	(50,387)	(99,409)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(76,011)	(50,387)	(77,909)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	80,476	49,420	92,987
Outflows:			
Borrowing redemptions	(4,465)	(4,465)	(4,964)
Finance lease payments	..	..	..
Equity withdrawals	(54,266)	(66,304)	(98,626)
Net cash provided by or used in financing activities	21,745	(21,349)	(10,603)
Net increase/(decrease) in cash held	(1,935)	(67,723)	(3,648)
Cash at the beginning of financial year	166,529	264,376	196,653
Cash transfers from restructure	..	..	3,648
Cash at the end of financial year	164,594	196,653	196,653

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Statutory body

TAFE Queensland

Overview

TAFE Queensland’s vision is to be the leading provider of vocational training and targeted higher education programs, critical to strengthening the Queensland economy and supporting local communities.

TAFE Queensland’s purpose is to deliver contemporary, globally relevant skills, needed now and into the future, along with the opportunity for everyone, everywhere to transform their lives.

Contribution to the government’s objectives for the community

The agency supports the government’s objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Agency service area

The service area within TAFE Queensland aligns with the following agency objectives:

Agency’s objectives	Agency’s service area
<p>TAFE Queensland is a highly recognised and trusted brand with long established, deep industry connections offering employers confidence in the skills, knowledge and quality of its students.</p> <p>TAFE Queensland delivers responsive, contemporary training to its students to ensure a workforce with the skills and capability that industry needs now and into the future.</p> <p>TAFE Queensland works collaboratively with government, industry and its communities to deliver training to support economic growth and community prosperity.</p>	<p>TAFE Queensland</p> <p>To deliver education and training that enables students to increase their skills and knowledge to support employment or further study outcomes.</p>

Key deliverables

In 2023–24, TAFE Queensland will:

- partner with government, industry and local communities to contribute to the economic success of the state
- provide access to quality training for Queenslanders
- build on its strong reputation for innovative, technology-enhanced and future focused flexible training
- utilise market leading educators to equip our students with job ready skills and for the jobs of the future.

¹ To find out more, go to www.qld.gov.au and search “Government’s objectives for the community.”

Performance statement

TAFE Queensland

Objective

To deliver education and training that enables students to increase their skills and knowledge to support employment or further study outcomes.

Description

TAFE Queensland delivers practical and industry relevant training to students on-campus, online and in employer workplaces that provides quality skills outcomes for students and employers.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Proportion of all attempted competencies successfully completed	91%	90.0%	91%
Student post-training outcome (employed or in further study after training)	83%	85.2%	83%
Proportion of graduates satisfied with the overall quality of their training	89%	89.5%	89%
Proportion of employers satisfied with the overall quality of training	89%	92.1%	89%
Efficiency measure			
Average cost per competency ¹	\$835	\$829	\$895

Note:

1. The increase between the 2022–23 Target/Estimate and the 2023–24 Target/Estimate is attributed mainly to increased staffing costs associated with enterprise bargaining.

Budgeted summary

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
TAFE Queensland	4,191	4,296	4,349
Total FTEs	4,191	4,296	4,349

Capital program

In 2022–23 Estimated Actual, TAFE Queensland's \$84.7 million capital program includes \$12 million for the acquisition, replacement and modernisation of training and operational equipment, \$5.4 million for the ICT program of work, and \$5.6 million on the development of training product and materials to support delivery. TAFE Queensland also recognised \$61.1 million for right-of-use assets, including assets relating to the lease of new purpose-built training facilities at Robina.

In 2023–24, TAFE Queensland's capital program includes \$4.5 million for the acquisition, replacement and modernisation of training and operational equipment, \$5.1 million for the ICT program of work, and \$5.6 million on the development of training product and materials to support delivery.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	27,593	84,726	16,132
Capital grants	-	-	-
Total capital outlays	27,593	84,726	16,132

Further information about the TAFE Queensland capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Financial statements

Income statement

TAFE Queensland's 2023–24 Budget total income is \$770.8 million which is an increase of \$12.9 million or 1.7 per cent compared to 2022–23 Estimated Actual due largely to a decrease in grants and other contributions. This category of income which is budgeted at \$515 million in 2023–24 includes government subsidies for training provided to eligible students, accounting for 48.8 per cent of income, within this category with the remainder relating to the State Contribution Grant received from Department of Youth Justice, Employment, Small Business and Training (DYJESBT) and other minor grants and contributions.

User charges and fees are budgeted to increase by \$10 million in 2023–24 and include fees primarily payable by domestic students and international students as well as income from the Australian Pacific Training Coalition and Australian Government funded training programs. The main increase in this category relates to international students including those undertaking English language courses as well as full qualifications, and also a growing number of students from migrant and refugee intake programs studying English language courses across the state.

Total expenses in 2023–24 is budgeted at \$832.8 million, 67.3 per cent of which relate to employee expenses, a slightly lower proportion than the 2022–23 Estimated Actual. In 2023–24, TAFE Queensland expects employee expenses to increase by approximately \$28.3 million or 5.3 per cent, mainly as a result of enterprise bargaining wage increases, Queensland Government superannuation changes and a new mental health levy attached to payroll tax.

All other expenses are budgeted at \$272.4 million in 2023–24 which includes a \$13.5 million or 6.1 per cent increase in supplies and services as a result of TAFE Queensland planning to bear more costs arising from DYJESBT infrastructure projects due to fixed project budgets, and also expected ongoing high inflationary pressures.

Balance sheet

In 2023–24, TAFE Queensland's net assets are budgeted to be \$167.7 million, with total assets of \$398.1 million offset by liabilities of \$230.3 million. TAFE Queensland's major assets are in property, plant and equipment and receivables.

TAFE Queensland's \$193.1 million of property, plant and equipment is primarily comprised of right-of-use assets (\$106 million) and equipment used to deliver training and support operations (\$71.2 million). Land and buildings associated with campuses are predominantly owned by DYJESBT.

TAFE Queensland's anticipated value of receivables at the end of 2023–24 is \$106.8 million and remains consistent with 2022–23 Estimated Actual. A significant proportion of this relates to government training subsidies from the Queensland Government for training commenced but not completed by the end of the financial year. The remainder relates to fees due from individual students and organisations, annual leave and long service leave central scheme claims, and other general debtors

Income statement

TAFE Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	269,075	234,367	244,343
Grants and other contributions	449,579	512,741	514,996
Interest and distributions from managed funds	59	65	127
Other revenue	9,160	10,721	11,287
Gains on sale/revaluation of assets	..	..	..
Total income	727,873	757,894	770,753
EXPENSES			
Employee expenses	507,637	532,056	560,387
Supplies and services	226,477	220,386	233,922
Grants and subsidies	..	..	..
Depreciation and amortisation	26,616	25,572	29,350
Finance/borrowing costs	3,977	4,061	4,441
Other expenses	3,045	3,546	3,371
Losses on sale/revaluation of assets	1,614	1,759	1,305
Total expenses	769,366	787,380	832,776
OPERATING SURPLUS/(DEFICIT)	(41,493)	(29,486)	(62,023)

Balance sheet

TAFE Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	81,210	136,600	48,828
Receivables	94,675	106,840	106,840
Other financial assets	..	..	..
Inventories	595	628	628
Other	9,922	14,823	14,823
Non-financial assets held for sale	..	..	..
Total current assets	186,402	258,891	171,119
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	6,809	4,761	4,761
Property, plant and equipment	191,088	204,016	193,090
Intangibles	47,937	29,820	27,528
Other	1,139	1,568	1,568
Total non-current assets	246,973	240,165	226,947
TOTAL ASSETS	433,375	499,056	398,066
CURRENT LIABILITIES			
Payables	41,342	47,396	47,396
Accrued employee benefits	15,030	14,993	14,993
Interest bearing liabilities and derivatives	2,174	2,602	2,602
Provisions	..	..	..
Other	32,961	75,860	37,682
Total current liabilities	91,507	140,851	102,673
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	345	258	258
Interest bearing liabilities and derivatives	131,231	127,824	127,035
Provisions	..	..	..
Other	580	355	355
Total non-current liabilities	132,156	128,437	127,648
TOTAL LIABILITIES	223,663	269,288	230,321
NET ASSETS/(LIABILITIES)	209,712	229,768	167,745
EQUITY			
TOTAL EQUITY	209,712	229,768	167,745

Cash flow statement

TAFE Queensland	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	274,408	267,760	249,276
Grants and other contributions	449,579	550,919	476,818
Interest and distribution from managed funds received	59	65	127
Taxes	..	..	..
Other	23,422	28,821	29,387
Outflows:			
Employee costs	(507,093)	(532,056)	(560,387)
Supplies and services	(241,769)	(238,486)	(252,022)
Grants and subsidies	..	..	..
Borrowing costs	(3,977)	(4,061)	(4,441)
Other	(9,074)	(9,698)	(9,609)
Net cash provided by or used in operating activities	(14,445)	63,264	(70,851)
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	2,000	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(27,108)	(23,658)	(16,132)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(25,108)	(23,658)	(16,132)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(1,887)	(1,188)	(789)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	(1,887)	(1,188)	(789)
Net increase/(decrease) in cash held	(41,440)	38,418	(87,772)
Cash at the beginning of financial year	122,650	98,182	136,600
Cash transfers from restructure	..	..	..
Cash at the end of financial year	81,210	136,600	48,828

Glossary of terms

Accrual accounting	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.
Agency/entity	Used generically to refer to the various organisational units within government that deliver services or otherwise service government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
Cash flow statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
Equity injection	An increase in the investment of the government in a public sector agency.
Financial statements	Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.
Income statement	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	Key policy areas that will be the focus of government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.



Queensland Budget 2023–24
Service Delivery Statements
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'Rich history, thriving future.' artwork
by David Williams of Gilimbaa.

