



SERVICE DELIVERY STATEMENTS

Department of Education



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

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Department of Education

Portfolio overview

Minister for Education, Minister for Industrial Relations and Minister for Racing
The Honourable Grace Grace MP

Assistant Minister for Education
Julieanne Gilbert MP

Department of Education
Director-General: Michael De'Ath

The Minister for Education, Minister for Industrial Relations and Minister for Racing is also responsible for:

Queensland Curriculum and Assessment Authority
Chief Executive Officer: Jacqueline Wilton

Additional information about these agencies can be sourced from:

www.ged.qld.gov.au

www.worksafe.qld.gov.au

www.qcaa.qld.edu.au

Department of Education

Overview

The Department of Education's (the department) vision is that we are committed to equity and excellence in everything we do.

The department's purpose is delivering for Queenslanders and their communities responsive services focused on equity and excellence.

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
A strong start for all children.	Early Childhood Education and Care Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school.
Every student realising their potential.	School Education Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.
Fair and safe workplaces and communities.	Industrial Relations To improve the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces.
A vibrant racing industry.	Racing To provide policy advice, and timely management of the Racing Infrastructure Fund, to support the racing industry in Queensland.

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

Department highlights

In 2023–24, the department will:

- continue to deliver the Great Teachers, Great Future election commitment to deliver more than 6,100 new FTE teachers and more than 1,100 new teacher aides over 4 years (2021 to 2024)
- continue to employ additional wellbeing professionals over 3 years from 2021–22 through the \$106.7 million Student Wellbeing Package, to provide all primary and secondary state school students with access to a wellbeing professional at school
- continue to support 300 aspiring teachers through the Turn to Teaching Internship and 30 aspiring teachers through the Trade to Teach Internship by providing financial support, mentoring and paid internship employment to complete their teaching qualification and take up a guaranteed permanent teaching position
- continue the Bandwidth Upgrade Project to significantly improve average internet speeds at all Queensland state schools to ensure equity and access to technology for students
- continue to invest in delivering new and upgraded school sport infrastructure and equipment under the \$100 million Go for Gold Fund to increase student activity and participation in sport across all Queensland schools
- continue to implement kindergarten reforms to improve access, wellbeing, inclusion and early learning outcomes for Queensland children
- expand Kindy Uplift from 930 services to all approved kindergarten providers to strengthen the capabilities of educators to respond to the needs of kindy children, particularly those experiencing educational disadvantage
- continue to support over 850 children to attend a face-to-face kindergarten at their local state school through the State Delivered Kindergarten program and a further 150 children to attend eKindy to ensure children in rural and remote areas in Queensland have valuable access to early childhood education
- continue to support the health and wellbeing of workers suffering from occupational dust lung disease by providing up to \$5 million over 4 years from 2020–21 for medical research into treatment
- maintain support to Queensland's racing industry, including country racing, through the distribution of betting tax revenues and support the delivery of priority racing infrastructure through administration of the Racing Infrastructure Fund.

Budget highlights

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

- increased funding of \$645.4 million over 4 years and \$189.4 million per annum ongoing, with indexation, to provide for 15 hours per week of kindergarten free from 1 January 2024 for all 4-year-olds, removing the cost barrier to participation in kindergarten, relieving cost of living pressures for Queensland families, improving educational outcomes, and supporting labour market participation
- \$1.181 billion over 4 years (totalling \$1.654 billion over 10 years), with a further \$72.2 million over 5 years held centrally, to deliver critical educational infrastructure to accommodate enrolment growth in state schools including school halls and performing arts facilities, strategic land acquisition and new school construction
- \$48.3 million over 4 years for safe and secure teacher housing in regional and remote communities
- \$5 million over 4 years to strengthen local school-industry partnerships and support school to work transitions, as part of the government's total 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 2022–2023* to create a strong and diverse workforce ready to seize today's jobs and adapt to future opportunities.

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

Performance statement

Early Childhood Education and Care

Objective

Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school.

Description

Providing children with access to quality early childhood education and care, and strengthening children's transition to school. Services include the establishment, funding and monitoring of kindergarten and integrated early years services, and regulation (including assessment and rating) of education and care services.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Proportion of Queensland children enrolled in an early childhood education program	95%	99.7%	95%
Proportion of enrolments in an early childhood education program:			
• Indigenous Children ¹	95%	105.8%	95%
• Children who reside in disadvantaged areas	95%	95%	95%
Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains ²	..	..	..
Efficiency measure			
Government expenditure per child – kindergarten ³	\$4,135	\$3,656	\$5,269

Notes:

- Results over 100 per cent are possible as the nationally agreed measure is the number of children enrolled (aged 4 or 5) divided by the estimated resident population of 4-year-old children.
- The 2022–23 Target/Estimate, 2022–23 Estimated Actual and 2023–24 Target/Estimate have not been included as the AEDC is conducted every 3 years, with the next census to be conducted in 2024. Results are expected to be made available in early 2025.
- The 2022–23 Estimated Actual is based on the most recent data published in the *2023 Report on Government Services* which uses the previous financial year's expenditure data. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual reflects a half-year uptake of the increased funding made available to the sector from 1 January 2023. The 2023–24 Estimate reflects a half-year uptake of the increased funding from 1 January 2024 to be provided for 15 hours per week to make kindergarten free for all 4-year-olds.

School Education

Objective

Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work.

Description

Delivering Prep to Year 12 in Queensland state schools to prepare young people for successful transitions into further education, training and work and administering funding to Queensland non-state schools.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement ¹	98%	98%	98%
Proportion of Year 12 students who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: QCE, International Baccalaureate Diploma (IBD) or Vocational Education and Training qualification ¹	98%	98%	98%
Proportion of students who, 6 months after completing Year 12, are participating in education, training or employment	88%	88%	88%
Proportion of parents satisfied with their child's school	94%	92%	94%
Efficiency measure			
Average cost of service per student:			
• Primary (Prep – Year 6)	\$17,188	\$17,168	\$18,581
• Secondary (Year 7 – Year 12)	\$17,999	\$17,994	\$18,627
• Students with disability	\$19,070	\$18,537	\$19,145
Discontinued measures			
Year 3 Test – Proportion of students at or above the National Minimum Standard ^{2,3}			
All students:			
• Reading	95%	93.9%	
• Writing	96%	93.5%	
• Numeracy	96%	93.2%	
Indigenous students:			
• Reading	87%	84.3%	
• Writing	90%	82.6%	
• Numeracy	88%	78.9%	Discontinued measure
Year 5 Test – Proportion of students at or above the National Minimum Standard ^{2,3}			
All students:			
• Reading	95%	91.5%	
• Writing	90%	86.6%	
• Numeracy	95%	92.8%	
Indigenous students:			
• Reading	88%	76.4%	
• Writing	77%	68.7%	
• Numeracy	86%	77.9%	Discontinued measure

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
<p>Year 7 Test – Proportion of students at or above the National Minimum Standard^{2,3}</p> <p>All students:</p> <ul style="list-style-type: none"> • Reading • Writing • Numeracy <p>Indigenous students:</p> <ul style="list-style-type: none"> • Reading • Writing • Numeracy 	<p>95%</p> <p>92%</p> <p>96%</p> <p>88%</p> <p>78%</p> <p>91%</p>	<p>90.3%</p> <p>84.0%</p> <p>87.3%</p> <p>76.4%</p> <p>65.4%</p> <p>68.3%</p>	<p></p> <p></p> <p></p> <p>Discontinued measure</p>
<p>Year 9 Test – Proportion of students at or above the National Minimum Standard^{2,3}</p> <p>All students:</p> <ul style="list-style-type: none"> • Reading • Writing • Numeracy <p>Indigenous students:</p> <ul style="list-style-type: none"> • Reading • Writing • Numeracy 	<p>90%</p> <p>86%</p> <p>96%</p> <p>78%</p> <p>69%</p> <p>91%</p>	<p>82.0%</p> <p>73.7%</p> <p>91.4%</p> <p>65.1%</p> <p>52.9%</p> <p>80.6%</p>	<p></p> <p></p> <p></p> <p>Discontinued measure</p>

Notes:

1. The 2022–23 Estimated Actual reflects data for 2022 graduates provided by the Queensland Curriculum and Assessment Authority as at February 2023.
2. NAPLAN National Minimum Standard targets represent the aspirational goals for achievement against these measures and should be read in conjunction with other NAPLAN data, which show a broad improvement trajectory since testing commenced.
3. NAPLAN service standards have been discontinued following agreement by all Education Ministers to cease reporting against existing performance benchmarks. New proficiency standards are being introduced from 2023. Consideration of new NAPLAN service standards and targets will be undertaken following analysis and review of 2023 results against the new standards.

Industrial Relations

Objective

To improve the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces.

Description

This service area contributes to a fair, safe and productive Queensland through a range of activities, including:

- managing Queensland's industrial relations framework; public sector bargaining and Queensland's participation in the national workplace relations system
- delivering work health and safety and electrical safety services
- providing advice and standards to keep Queenslanders safe at work
- delivering workers' compensation services
- providing labour hire licensing regulation.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Service: Industrial Relations			
Effectiveness measures			
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	93%	90%
Overall client satisfaction with the services and advice provided on public sector industrial relations	90%	95%	90%
Efficiency measures			
Cost of industrial relations services per Queensland worker ¹	\$3.46	\$3.34	\$3.41
Cost of public sector industrial and employee relations per Queensland public sector worker ²	\$7.08	\$7.26	\$7.85
Service: Work health and safety services			
Effectiveness measure			
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	91%	90%
Efficiency measure			
Cost of Workplace Health and Safety Queensland services per Queensland worker ¹	\$36.00	\$30.69	\$31.90
Service: Electrical safety services			
Effectiveness measures			
Reduction in the number of reported serious electrical incidents over the year on a 5-year rolling average ³	5%	20.2%	5%
Overall client satisfaction with inspectorate's effectiveness and professionalism ⁴	90%	..	90%
Efficiency measure			
Cost of electrical safety services per person in Queensland	\$4.63	\$4.61	\$4.55
Service: Administration of the Industrial Court and Commission system			
Effectiveness measure			
Clearance rate of pending caseload	90%	90%	90%

Efficiency measure			
Average cost of finalisation of a case in the Queensland Industrial Relations Commission and Industrial Court of Queensland ⁵	\$4,200	\$3,900	\$3,900
Service: Workers' compensation services			
Effectiveness measure			
Workers' compensation disputation rate	3.1%	3.2%	2.9%
Efficiency measure			
Cost of Workers' Compensation Regulator service per Queensland worker ¹	\$20.71	\$19.43	\$20.15

Notes:

1. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to stronger than originally forecast employment growth in Queensland.
2. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to an increase in funding during 2022–23.
3. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to the nature of the five-year rolling average and the omission of the higher than average number of serious electrical incidents in 2017–18. The 20.2% reduction is as at December 2022, with final figures available following completion of the 2022–23 financial year.
4. The 2022–23 Estimated Actual for overall client satisfaction with inspectorate's effectiveness and professionalism cannot be presented. The next survey will be conducted in mid-2023. Results will be made available in the department's annual report.
5. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to a slight increase in the matters finalised during 2022–23.

Racing

Objective

To provide policy advice, and timely management of the Racing Infrastructure Fund, to support the racing industry in Queensland.

Description

This service area:

- provides policy advice to government on the administration of the *Racing Act 2002* and matters relevant to the commercial operation and sustainability of the racing industry
- administers the Racing Infrastructure Fund.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Average time (business days) to assess Racing Infrastructure Fund grant applications	New measure	New measure	30
Efficiency measure			
Average cost per hour of policy advice and support ¹	\$87.97	\$91.85	\$97.44
Discontinued measure			
Percentage of country race meetings in the approved schedule that are conducted ²	95%	92%	Discontinued measure

Notes:

1. The increase between the 2022–23 Target/Estimate and the 2023–24 Target/Estimate reflects enterprise bargaining agreement increases.
2. This service standard has been discontinued following the introduction of new funding arrangements from 1 December 2022 and the conclusion of the Country Racing Program. The 2022–23 Estimated Actual reflects the result to the end of the December quarter and is below the 2022–23 Target/Estimate principally due to weather causing race meeting cancellations.

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 and administered classifications.

Department of Education	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ^{1,2}	11,131,218	11,318,694	12,151,259
Other revenue	660,956	670,244	666,262
Total income	11,792,174	11,988,938	12,817,521
Expenses			
Early Childhood Education and Care	361,612	359,532	529,266
School Education	11,192,313	11,403,806	12,037,821
Office of Industrial Relations	192,978	193,968	202,516
Racing	45,271	31,632	47,918
Total expenses	11,792,174	11,988,938	12,817,521
Operating surplus/deficit	..	..	..
Net assets	26,016,042	28,510,061	30,651,083
ADMINISTERED			
Revenue			
Commonwealth revenue	3,817,729	3,934,541	4,114,245
Appropriation revenue ³	5,022,901	5,197,283	5,482,413
Other administered revenue	64,940	165,215	81,122
Total revenue	8,905,570	9,297,039	9,677,780
Expenses			
Transfers to government	3,882,648	4,099,735	4,195,346
Administered expenses	5,022,922	5,197,304	5,482,434
Total expenses	8,905,570	9,297,039	9,677,780
Net assets	212	212	212

Note:

- Includes state and Australian Government funding.
- The 2022–23 Estimated Actual does not align to the Appropriation receipts in the Controlled cashflow statement as the department received \$226.8 million in appropriation funding in 2021–22 which was subsequently deferred into 2022–23.
- The 2022–23 Estimated Actual does not align to the Appropriation receipts in the Administered cashflow statement as the department recognised an appropriation receivable at the end of 2021–22 for \$23.4 million, with the associated appropriation funding being paid to the department in 2022–23.

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
Early Childhood Education and Care ¹	319	329	334
School Education ²	75,567	75,509	75,908
Racing	3	3	3
Office of Industrial Relations ³	885	885	915
Total FTEs^{4,5}	76,774	76,726	77,160

Notes:

1. The increase in the 2022–23 Estimated Actual relates to additional staff for the Early Childhood Regulatory Authority to sustain the rate of assessment and rating of early childhood service providers. The further increase in the 2023–24 Budget relates to additional staff to support the new funding arrangements for kindergarten in Queensland.
2. The decrease in the 2022–23 Estimated Actual is due to seasonal factors and local staffing needs in schools and lower student enrolments than forecast. The subsequent increase in the 2023–24 Budget relates largely to additional school-based staff associated with government commitments.
3. The increase in the 2023–24 Budget relates to additional staff for the regulation of the Queensland's Workers' Compensation scheme and renewable energy sector.
4. Corporate FTEs are allocated across the service to which they relate.
5. FTEs include staff funded from all sources including state and Commonwealth funding, along with school purchases.

Capital program

The 2023–24 capital purchases of \$1.534 billion include \$1.451 billion for the construction and refurbishment of school educational facilities and early childhood education and care services. Capital works planning targets government priorities through consideration of population growth and shifts, changes in educational needs and addressing high priority needs for student and staff health and safety. Capital purchases highlights in 2023–24 include:

- \$421.9 million for the Building Future Schools Program to deliver world-class learning environments for students
- \$326.3 million for the provision of additional facilities at existing state schools experiencing faster enrolment growth
- \$221.7 million to replace and enhance facilities at existing schools, including \$138 million for critical infrastructure upgrades to create contemporary learning environments as part of the Special School Renewal, Contemporary Specialist Spaces and Discrete Indigenous Community Renewal programs
- \$202.6 million as part of the School Halls program to boost education infrastructure investment across Queensland
- \$106.3 million as part of the new strategic land acquisition fund, to acquire land for future new and expanded schools.

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	1,457,070	1,400,829	1,534,355
Capital grants	149,832	139,037	174,205
Total capital outlays	1,606,902	1,539,866	1,708,560

Further information about the Department of Education capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Administered items

Administered activities are those undertaken by departments on behalf of the government.

The Department of Education administers funds on behalf of the state for non-state schools, community organisations and individuals, as well as Australian Government funding for non-state schools.

Administered Items Statement

Department of Education ¹	2022–23 Budget \$'000	2022–23 Est Actual \$'000	2023–24 Budget \$'000
STATE FUNDING			
Assistance to non-state sector			
Assistance to non-state schools			
Recurrent funding for non-state schools			
General recurrent grants	822,192	840,380	859,424
Grammar school endowments	164	164	164
School Transport	7,096	7,572	7,908
Total recurrent funding for non-state schools	829,452	848,116	867,496
Capital assistance for non-state schools			
Capital assistance	53,725	56,290	59,797
External Infrastructure	6,235	6,514	6,895
Non-State Capital Grants Other	60,000	60,000	60,000
Total capital assistance for non-state schools	119,960	122,804	126,692
Total assistance for non-state schools	949,412	970,920	994,188
Assistance to other non-state sector			
Student Hostels			
Recurrent	203	190	200
Capital	100	100	100
Total Student Hostels	303	290	300
Textbook and resource allowances – non-state schools	30,717	31,548	33,663
Weekend and vacation travel	44	44	44
Community Organisations	4,412	4,653	4,828
Non-state Accreditation Board	1,195	1,195	1,210
Total Assistance to other non-state sector	36,671	37,730	40,045
Total Assistance to non-state sector	986,083	1,008,650	1,034,233
Other			
Textbook and resource allowance - state schools	45,696	46,750	49,509
Queensland Curriculum and Assessment Authority	84,463	84,463	86,566
Other	100	100	100
Total State Funding	1,116,342	1,139,963	1,170,408

Australian Government assistance to non-state education	3,817,729	3,934,541	4,114,245
TOTAL SCHOOL EDUCATION ADMINISTERED ITEMS	4,934,071	5,074,504	5,284,653
Racing - Administered	88,830	122,765	197,760
Office of Industrial Relations - Administered	0	14	0
TOTAL ADMINISTERED DEPARTMENT OF EDUCATION	5,022,901	5,197,283	5,482,413

1. Table excludes Administered revenue collected by the Office of Industrial Relations revenue and transfers of Administered revenue to government.

Budgeted financial statements

Departmental income statement

Controlled income statement

Total Controlled expenses are estimated to be \$12.818 billion in 2023–24, an increase of \$828.6 million from the 2022–23 Estimated Actual. The increase mainly reflects provision for enterprise bargaining outcomes, higher depreciation expenditure, additional expenditure associated with a range of school education related initiatives, and increased expenditure to support kindergartens. The increase also reflects expenditure associated with additional funding under the National School Reform Agreement and associated Bilateral Agreement, as well as additional expenditure to provide 15 hours of kindergarten free from 1 January 2024 for all 4-year-old children across sessional kindergartens and long day care services.

Major changes to revenue between the 2022–23 Estimated Actual and 2023–24 Budget reflect increased appropriations for enterprise bargaining provisions, increased depreciation funding, additional funding for a range of school education related initiatives, funding to support kindergartens, additional funding under the National School Reform Agreement and associated Bilateral Agreement and additional state funding to provide 15 hours of kindergarten free from 1 January 2024 for all 4-year-old children across sessional kindergartens and long day care services.

Administered income statement

Major changes in Administered expenses and revenue relate to increased funding for non-state schools under the National School Reform Agreement and associated Bilateral Agreement, in particular, funding from the Australian Government, and the impact of the new racing reforms that commenced from December 2022.

Departmental balance sheet

The department's major assets are mainly in land and buildings (estimated at \$30.273 billion in 2023–24) and intangibles (\$40.4 million). The department's main liabilities relate to point in time estimates of payables (including accrued employee benefits) and borrowings.

Controlled income statement

Department of Education	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	11,131,218	11,318,694	12,151,259
Taxes	..	..	..
User charges and fees	430,338	413,292	430,251
Royalties and land rents	..	..	..
Grants and other contributions	202,639	212,363	212,771
Interest and distributions from managed funds	10,107	10,405	10,003
Other revenue	17,872	34,184	13,237
Gains on sale/revaluation of assets	..	..	..
Total income	11,792,174	11,988,938	12,817,521
EXPENSES			
Employee expenses	8,584,507	8,749,637	9,068,805
Supplies and services	1,994,267	1,925,794	2,224,582
Grants and subsidies	448,677	426,541	613,769
Depreciation and amortisation	701,547	820,355	843,246
Finance/borrowing costs	25,016	25,332	25,717
Other expenses	37,432	40,551	40,674
Losses on sale/revaluation of assets	728	728	728
Total expenses	11,792,174	11,988,938	12,817,521
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Department of Education	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	1,059,114	1,270,873	1,262,888
Receivables	102,088	143,269	143,312
Other financial assets	..	..	..
Inventories	2,116	2,243	2,243
Other	35,643	23,728	23,728
Non-financial assets held for sale	..	..	..
Total current assets	1,198,961	1,440,113	1,432,171
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	25,749,907	28,132,813	30,273,189
Intangibles	36,418	38,825	40,357
Other	..	..	..
Total non-current assets	25,786,325	28,171,638	30,313,546
TOTAL ASSETS	26,985,286	29,611,751	31,745,717
CURRENT LIABILITIES			
Payables	394,860	522,808	522,808
Accrued employee benefits	121,304	127,668	130,709
Interest bearing liabilities and derivatives	10,299	10,664	11,532
Provisions	..	..	..
Other	82,458	80,037	80,037
Total current liabilities	608,921	741,177	745,086
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	360,095	360,285	349,320
Provisions	228	228	228
Other	..	..	..
Total non-current liabilities	360,323	360,513	349,548
TOTAL LIABILITIES	969,244	1,101,690	1,094,634
NET ASSETS/(LIABILITIES)	26,016,042	28,510,061	30,651,083
EQUITY			
TOTAL EQUITY	26,016,042	28,510,061	30,651,083

Controlled cash flow statement

Department of Education	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	11,131,218	11,091,882	12,151,259
User charges and fees	438,617	439,571	438,530
Royalties and land rent receipts	..	..	..
Grants and other contributions	198,639	208,363	208,771
Interest and distribution from managed funds received	10,107	10,405	10,003
Taxes	..	..	..
Other	24,674	40,986	20,039
Outflows:			
Employee costs	(8,552,467)	(8,718,050)	(9,065,807)
Supplies and services	(2,001,711)	(2,047,238)	(2,232,026)
Grants and subsidies	(448,677)	(426,541)	(613,769)
Borrowing costs	(25,016)	(25,332)	(25,717)
Other	(42,425)	(45,544)	(45,667)
Net cash provided by or used in operating activities	732,959	528,502	845,616
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(1,457,070)	(1,400,829)	(1,534,355)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,457,070)	(1,400,829)	(1,534,355)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	754,559	576,750	690,851
Outflows:			
Borrowing redemptions	(9,108)	(9,108)	(9,910)
Finance lease payments	(283)	(283)	(187)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	745,168	567,359	680,754
Net increase/(decrease) in cash held	21,057	(304,968)	(7,985)
Cash at the beginning of financial year	1,038,057	1,575,841	1,270,873
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,059,114	1,270,873	1,262,888

Administered income statement

Department of Education	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	5,022,901	5,197,283	5,482,413
Taxes	..	..	..
User charges and fees	64,105	76,880	80,287
Royalties and land rents	..	..	..
Grants and other contributions	3,817,729	4,022,041	4,114,245
Interest and distributions from managed funds	..	..	..
Other revenue	835	835	835
Gains on sale/revaluation of assets	..	..	..
Total income	8,905,570	9,297,039	9,677,780
EXPENSES			
Employee expenses	..	..	..
Supplies and services	3	3	3
Grants and subsidies	5,022,898	5,197,280	5,482,410
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	21	21	21
Transfers of Administered Revenue to Government	3,882,648	4,099,735	4,195,346
Total expenses	8,905,570	9,297,039	9,677,780
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Department of Education	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	337	411	411
Receivables	8,311	7,677	7,677
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	8,648	8,088	8,088
NON-CURRENT ASSETS			
Receivables	..	4,790	4,790
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	4,790	4,790
TOTAL ASSETS	8,648	12,878	12,878
CURRENT LIABILITIES			
Payables	..	10	10
Transfers to Government payable	8,436	12,656	12,656
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	8,436	12,666	12,666
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	8,436	12,666	12,666
NET ASSETS/(LIABILITIES)	212	212	212
EQUITY			
TOTAL EQUITY	212	212	212

Administered cash flow statement

Department of Education	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	5,022,901	5,220,654	5,482,413
User charges and fees	64,084	76,865	80,266
Royalties and land rent receipts	..	..	..
Grants and other contributions	3,817,729	4,022,041	4,114,245
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	835	836	835
Outflows:			
Employee costs	..	..	..
Supplies and services	(3)	(3)	(3)
Grants and subsidies	(5,022,898)	(5,197,280)	(5,482,410)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(3,882,648)	(4,099,735)	(4,195,346)
Net cash provided by or used in operating activities	..	23,378	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	23,378	..
Cash at the beginning of financial year	337	(22,967)	411
Cash transfers from restructure	..	..	..
Cash at the end of financial year	337	411	411

Statutory body

Queensland Curriculum and Assessment Authority

Overview

The Queensland Curriculum and Assessment Authority's (QCAA) vision is to lead curriculum and assessment for a future-ready Queensland.

The QCAA's purpose is to provide high-quality curriculum, assessment and reporting services that enable equity, excellence, public confidence, and lifelong learning.

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 areas

The service area within the QCAA aligns with the following agency objectives:

Agency's objectives	Agency's service area
Deliver high-quality and future-focused resources and services. Understand and respond to the needs of stakeholders.	Curriculum, assessment and certification To strengthen teaching and learning programs for students through the provision of curriculum, assessment and certification services.

Key deliverables

In 2023–24, the QCAA will:

- review and revise the *Queensland kindergarten learning guideline* to align with *Belonging, Being and Becoming: The Early Years Learning Framework for Australia*
- administer the National Assessment Program – Literacy and Numeracy in Queensland schools and provide resources and training to ensure students and schools are well prepared for the tests
- continue to deliver professional development and develop resources to support schools to implement the revised P–10 Australian Curriculum
- support an independent evaluation of the new Queensland Certificate of Education system to assess its development and implementation, and identify potential improvements
- continue the revision of the suite of senior syllabuses to ensure they reflect best practice in teaching and learning, provide students with the opportunity to develop 21st century skills, are current and responsive to advances in knowledge and stakeholder needs, and promote diversity and the health and wellness of students
- work with industry experts and the education community to provide informed advice to schools on the benefits, opportunities and challenges arising from the emerging use of artificial intelligence technologies
- commence scoping the development of systems and platforms to support digitally-enabled assessments in the senior phase of learning.

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

Performance statement

Queensland Curriculum and Assessment Authority

Objective

To strengthen teaching and learning programs for students through the provision of curriculum, assessment and certification services.

Description

The QCAA is responsible for kindergarten guidelines and senior secondary syllabus development, and for providing resources and services to help teachers develop curriculum, teaching and learning programs from kindergarten to Year 12. It also provides testing, assessment, moderation, certification and vocational education and training services to Queensland's education community.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Overall client satisfaction with syllabuses and support materials developed by the QCAA ¹	93%	83%	93%
Quality of certification processes: the percentage of Year 12 students whose Queensland Certificate of Education (QCE) eligibility status changed following a review process	0.01%	0.0%	0.01%
Efficiency measures			
Average cost per student of developing and issuing the National Assessment Program – Literacy and Numeracy student reports ^{2,3}	\$33	\$38	\$37
Average cost per student of delivering the QCE system ⁴	\$597	\$616	\$635

Notes:

1. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual can be attributed to the redevelopment and further review of the entire suite of senior syllabuses following the implementation of the new QCE system and the revised P–10 Australian Curriculum. Schools are still becoming familiar with the new curriculum content and assessment processes.
2. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to the extension of temporary positions to support NAPLAN Online services and the impact of inflation with vendor contracts. This resulted in higher costs (e.g. salaries, printing and freight).
3. The variance between the 2022–23 Target/Estimate and the 2023–24 Target/Estimate is due to enterprise bargaining agreement increases and the impact of inflation with vendor contracts.
4. The variance between the 2022–23 Target/Estimate and the 2022–23 Estimated Actual is due to the impact of removal of COVID-19 restrictions with the QCAA's major activities being delivered in a mixture of face-to-face and online modes. This has led to an increase in costs for travel, catering and venue hire.

Budgeted summary

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
Curriculum, assessment and certification	292	291	290
Total FTEs	292	291	290

Financial statements

Income statement

The QCAA's total expenses are estimated to be \$88.3 million in 2023–24, an increase of approximately \$10 million from the 2022–23 Budget.

This increase in both the 2022–23 Estimated Actual and 2023–24 Budget is largely driven by a growth in state-wide face-to-face engagement with teachers and school leaders. A significant portion of this engagement relates to professional learning and support being provided to schools and teachers for the implementation of the revised Australian Curriculum v9.0. The QCAA is also engaging in networking forums for school heads of department, school leaders and principals' delegates. Face-to-face training is also being provided to QCAA assessors, including an Assessors' Conference.

To enable schools to release teachers for these professional learning activities, reimbursement of the cost of a relief teacher is offered by QCAA.

Another factor that contributes to the higher expenses is the ongoing development and improvement of software applications in the QCAA Portal, the majority of which are used by QCAA, schools and QCAA assessors to administer the Queensland Certificate of Education system.

Balance sheet

The QCAA's estimated major assets in 2023–24 are cash (\$36.5 million) and intangibles (\$18.1 million).

The reduction in assets in 2023–24 when compared to the 2022–23 Budget is mainly due to a reduction in the cash balance resulting from increased cash outflows in operating activities.

The QCAA's main liabilities relate to payables for accrued employment benefits and trade creditors. The balance sheet is underpinned by receivables and payables which fluctuate as they fall due and there are no known factors that will materially vary these balances.

Income statement

Queensland Curriculum and Assessment Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	1,796	2,636	1,538
Grants and other contributions	88,274	86,573	87,462
Interest and distributions from managed funds	386	1,142	1,290
Other revenue	14	24	17
Gains on sale/revaluation of assets	..	..	..
Total income	90,470	90,375	90,307
EXPENSES			
Employee expenses	52,876	56,296	58,649
Supplies and services	22,492	27,966	26,460
Grants and subsidies	..	..	..
Depreciation and amortisation	2,953	3,088	3,088
Finance/borrowing costs	..	..	..
Other expenses	148	129	129
Losses on sale/revaluation of assets	..	265	..
Total expenses	78,469	87,744	88,326
OPERATING SURPLUS/(DEFICIT)	12,001	2,631	1,981

Balance sheet

Queensland Curriculum and Assessment Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	43,427	31,741	36,473
Receivables	1,512	1,385	1,523
Other financial assets	..	..	..
Inventories	..	..	..
Other	1,144	738	321
Non-financial assets held for sale	..	..	..
Total current assets	46,083	33,864	38,317
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,350	1,007	979
Intangibles	19,821	20,375	18,065
Other	392	(1)	(1)
Total non-current assets	21,563	21,381	19,043
TOTAL ASSETS	67,646	55,245	57,360
CURRENT LIABILITIES			
Payables	2,758	1,362	1,393
Accrued employee benefits	963	973	1,012
Interest bearing liabilities and derivatives	..	..	..
Provisions	79	105	168
Other	11	41	42
Total current liabilities	3,811	2,481	2,615
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	3,811	2,481	2,615
NET ASSETS/(LIABILITIES)	63,835	52,764	54,745
EQUITY			
TOTAL EQUITY	63,835	52,764	54,745

Cash flow statement

Queensland Curriculum and Assessment Authority	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	1,772	2,809	1,618
Grants and other contributions	88,274	86,573	87,462
Interest and distribution from managed funds received	371	1,076	1,290
Taxes	..	..	..
Other	2,087	2,230	2,257
Outflows:			
Employee costs	(52,726)	(57,364)	(58,630)
Supplies and services	(24,690)	(30,897)	(28,316)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(140)	(130)	(199)
Net cash provided by or used in operating activities	14,948	4,297	5,482
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	(304)	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(91)	(1,430)	(750)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(91)	(1,734)	(750)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	14,857	2,563	4,732
Cash at the beginning of financial year	28,570	29,178	31,741
Cash transfers from restructure	..	..	..
Cash at the end of financial year	43,427	31,741	36,473

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.

