

# DOING WHAT MATTERS FOR QUEENSLAND

QUEENSLAND BUDGET 2024–25



## SERVICE DELIVERY STATEMENTS

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Department of Education



Queensland  
Government

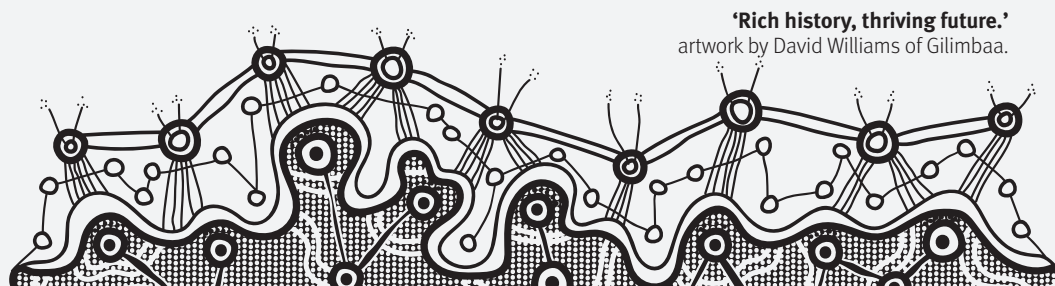
# 2024–25 Queensland Budget Papers

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Regional Action Plans

The budget papers are available online at [budget.qld.gov.au](http://budget.qld.gov.au)

## First Nations acknowledgement

Queensland Treasury acknowledges Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and custodians of the land. We recognise their connection to land, sea and community, and pay our respects to Elders past, present and emerging.



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### Service Delivery Statements

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**Queensland**  
Government

## Department of Education

### Portfolio overview

**Minister for Education and Minister for Youth Justice**

The Honourable Dianne Farmer MP

**Assistant Minister for Education and Youth Justice**

Corrine McMillan MP

**Department of Education**

Director-General: Michael De'Ath

The Minister for Education and Minister for Youth Justice is also responsible for:

**Queensland Curriculum and Assessment Authority**

Chief Executive Officer: Jacqueline Wilton

Additional information about these agencies can be sourced from:

[qed.qld.gov.au](http://qed.qld.gov.au)

[qcaa.qld.edu.au](http://qcaa.qld.edu.au)

# Department of Education

## Overview

As part of the machinery-of-government changes, effective 18 December 2023, there were changes to the following functions:

- Office of Industrial Relations was transferred to Department of State Development and Infrastructure
- Office of Racing was transferred to Department of State Development and Infrastructure.

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.

The department's strategic objectives are:

- A strong start for all children.
- Every student realising their potential.

### **Contributions to the government's objectives for the community**

The department supports the government's objectives for the community<sup>1</sup>:

- 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.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."

## Key deliverables

In 2024–25, the department will:

- continue to implement *Equity and Excellence: realising the potential of every student* with a focus on educational achievement, wellbeing and engagement, and culture and inclusion, with outcomes for Aboriginal and Torres Strait Islander students embedded across every priority
- invest \$173.7 million as part of the \$645.4 million commitment over 4 years to provide 15 hours per week, 40 weeks per year of free kindergarten for eligible 4-year-old children
- continue to implement the *Queensland Early Childhood Workforce Strategy and Action Plan 2023–2027*, a 4 year strategy to deliver a sustainable, qualified early childhood workforce who are recognised for their contribution to quality outcomes for children
- continue to invest \$1.181 billion over 4 years (totalling \$1.654 billion over 10 years, including the strategic land acquisition fund) to provide critical educational infrastructure to accommodate enrolment growth in targeted areas across the state
- deliver the \$288.2 million Youth Engagement Reform Package over 5 years to support students who need additional support to remain engaged or re-engage in learning and young people involved in the youth justice system
- finalise delivery of the Great Teachers, Great Future election commitment to deliver more than 6,100 new teachers and more than 1,100 new teacher aides over 4 years, and continue to undertake initiatives to attract and retain the workforce particularly in regional Queensland and in specialist teaching areas
- continue to support 300 aspiring teachers through the Turn to Teaching Internship and 60 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 to upgrade playgrounds and tuckshops in eligible schools through the Eat Right, Play Right, Learn Well program
- 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.

## Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- \$196.8 million over 4 years as part of the \$502 million *Putting Queensland Kids First: Giving our kids the opportunity of a lifetime* initiative that supports families experiencing vulnerability to access quality early childhood programs, education, health and other support services
- \$500 million over 4 years to prioritise delivery and planning of high-quality learning environments to meet enrolment needs including, where necessary, safety and accessibility upgrades to ensure the availability of safe and accessible school facilities for all students and teachers
- \$45.1 million over 3 years from 2024–25 to meet increased demand and costs for teacher accommodation
- \$21 million over 4 years from 2024–25 to continue to support 50 Queensland state schools with secondary-aged students with access to a General Practitioner or alternative primary healthcare provider at school 1-day per week
- \$10.7 million in 2024–25 for the delivery of food programs in Queensland state schools, as part of the \$15 million School and Community Food Relief Program.

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, supporting early interventions that drive better outcomes in the early years, 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	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Proportion of Queensland children enrolled in an early childhood education program <sup>1,2</sup>	95%	100.3%	95%
Proportion of enrolments in an early childhood education program: <ul style="list-style-type: none"> <li>Aboriginal and Torres Strait Islander children<sup>1,2,3</sup></li> <li>Children who reside in disadvantaged areas<sup>1,4</sup></li> </ul>	95%	110.4%	95%
	95%	92.6%	95%
Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains <sup>5</sup>	..	..	66%
<b>Efficiency measure</b>			
Government expenditure per child – kindergarten <sup>6</sup>	\$5,269	\$5,277	\$8,027

#### Notes:

- The Target/Estimates reflect the targets set under the national Preschool Reform Agreement.
- 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 wording of this service standard has been changed from 'Indigenous children' for consistency with the new National Assessment Program – Literacy and Numeracy (NAPLAN) measures.
- The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual can be attributed to a substantial increase by the Australian Bureau of Statistics of the estimated number of children identified as residing in disadvantaged areas (up 17 per cent).
- The 2023–24 Target/Estimate and 2023–24 Estimated Actual have not been included as the AEDC is conducted every 3 years, with the next census conducted in 2024. Results are expected to be made available in early 2025.
- The 2024–25 Target/Estimate reflects a full-year implementation of the increased funding associated with free kindergarten, introduced from January 2024 and utilises updated data to reduce data lag in reporting.

# 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	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Year 3 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding <sup>1</sup> All students: <ul style="list-style-type: none"> <li>• Reading</li> <li>• Writing</li> <li>• Numeracy</li> </ul> Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"> <li>• Reading</li> <li>• Writing</li> <li>• Numeracy</li> </ul>			84% 87% 84%  65% 69% 63%
Year 5 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding <sup>1</sup> All students: <ul style="list-style-type: none"> <li>• Reading</li> <li>• Writing</li> <li>• Numeracy</li> </ul> Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"> <li>• Reading</li> <li>• Writing</li> <li>• Numeracy</li> </ul>			88% 83% 85%  69% 62% 61%
Year 7 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding <sup>1</sup> All students: <ul style="list-style-type: none"> <li>• Reading</li> <li>• Writing</li> <li>• Numeracy</li> </ul> Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"> <li>• Reading</li> <li>• Writing</li> <li>• Numeracy</li> </ul>			84% 82% 84%  64% 62% 63%

<b>Service standards</b>	<b>2023–24 Target/Est.</b>	<b>2023–24 Est. Actual</b>	<b>2024–25 Target/Est.</b>
Year 9 Test – Proportion of students achieving a proficiency level of Developing, Strong or Exceeding <sup>1</sup> All students: <ul style="list-style-type: none"> <li>• Reading</li> <li>• Writing</li> <li>• Numeracy</li> </ul> Aboriginal and Torres Strait Islander students: <ul style="list-style-type: none"> <li>• Reading</li> <li>• Writing</li> <li>• Numeracy</li> </ul>			80% 79% 81%  61% 58% 58%
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement <sup>2</sup>	98%	98.7%	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 <sup>2</sup>	98%	97.6%	98%
Proportion of students who, 6 months after completing Year 12, are participating in education, training or employment	88%	88.6%	88%
Proportion of parents satisfied with their child's school <sup>3</sup>	94%	90.7%	94%
<b>Efficiency measures</b>			
Average cost of service per student:			
<ul style="list-style-type: none"> <li>• Primary (Prep – Year 6)</li> <li>• Secondary (Year 7 – Year 12)</li> <li>• Students with disability</li> </ul>	\$18,581 \$18,627 \$19,145	\$18,909 \$19,534 \$19,737	\$19,988 \$20,413 \$20,464

Notes:

1. From 2023, student achievement in NAPLAN is reported using proficiency levels which are set at a challenging but reasonable expectation of what students know and can do at the time of testing. The new proficiency levels establish a higher standard of expectation compared to the previous national minimum standard.
2. The 2023–24 Estimated Actual reflects data for 2023 Year 12 completers provided by the Queensland Curriculum and Assessment Authority as at February 2024.
3. The parent school opinion survey is a voluntary survey. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual represents the differences in the opinions and reflections of those participating in the survey compared to the high expectations set by state schools.



# Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Education	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	12,107,624	12,656,857	13,298,648
Other revenue	594,928	711,707	616,908
<b>Total income</b>	<b>12,702,552</b>	<b>13,368,564</b>	<b>13,915,556</b>
<b>Expenses</b>			
Early Childhood Education and Care	529,266	534,948	644,332
School Education	12,037,821	12,698,151	13,271,224
Office of Industrial Relations	109,448	109,448	..
Racing	26,073	26,073	..
<b>Total expenses</b>	<b>12,702,608</b>	<b>13,368,620</b>	<b>13,915,556</b>
<b>Operating surplus/(deficit)<sup>2</sup></b>	<b>(56)</b>	<b>(56)</b>	<b>..</b>
<b>Net assets</b>	<b>30,612,824</b>	<b>34,804,750</b>	<b>37,825,579</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	4,114,245	4,304,944	4,442,661
Appropriation revenue	5,351,089	5,574,383	5,687,912
Other administered revenue	41,736	41,736	..
<b>Total revenue</b>	<b>9,507,070</b>	<b>9,921,063</b>	<b>10,130,573</b>
<b>Expenses</b>			
Transfers to government	4,155,981	4,346,680	4,442,661
Administered expenses	5,351,089	5,574,383	5,687,912
<b>Total expenses</b>	<b>9,507,070</b>	<b>9,921,063</b>	<b>10,130,573</b>
<b>Net assets</b>	<b>212</b>	<b>212</b>	<b>212</b>

Note:

1. Includes state and Australian Government funding.
2. The deficit reported in the 2023–24 Adjusted and Estimated Actuals budget relates to the operating loss incurred by the Office of Industrial Relations before the machinery-of-government change in December 2023.

# Staffing

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

Service area	2023–24 Adjusted Budget	2023–24 Est. Actual	2024–25 Budget
Early Childhood Education and Care	334	334	358
School Education <sup>2,3</sup>	75,908	76,186	77,170
<b>Total FTEs<sup>1</sup></b>	<b>76,242</b>	<b>76,520</b>	<b>77,528</b>

Notes:

1. FTEs include staff funded from all sources including State and Commonwealth funding, along with school purchases.
2. The difference between the 2023–24 Budget and 2023–24 Estimated Actual is due to seasonal factors, local staffing needs in schools and government commitments.
3. The increase in the 2024–25 Budget relates largely to additional school-based staff associated with government commitments and additional staffing to support the increase in students with disability enrolments.

# Capital program

The 2024–25 capital purchases of \$1.274 billion include \$1.192 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 2024–25 include:

- \$342.2 million for the provision of additional facilities at existing state schools experiencing faster enrolment growth
- \$273.2 million to replace and enhance facilities at existing schools, including \$144.8 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
- \$166.6 million for the Building Future Schools Program to deliver world-class learning environments for students
- \$144.2 million as part of the strategic land acquisition fund, to acquire land for future new and expanded schools
- \$117 million as part of the School Halls program to boost education infrastructure investment across Queensland.

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

	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	1,533,269	1,442,569	1,274,408
Capital grants	152,584	156,498	137,893
<b>Total capital outlays</b>	<b>1,685,853</b>	<b>1,599,067</b>	<b>1,412,301</b>

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 <sup>1</sup>	2023–24 Adjusted Budget \$'000	2023–24 Est Actual \$'000	2024–25 Budget \$'000
<b>STATE FUNDING</b>			
<b>Assistance to non-state sector</b>			
<b>Assistance to non-state schools</b>			
<b>Recurrent funding for non-state schools</b>			
General recurrent grants	859,424	883,245	912,427
Grammar school endowments	164	164	164
School Transport	7,908	8,323	8,930
<b>Total recurrent funding for non-state schools</b>	<b>867,496</b>	<b>891,732</b>	<b>921,521</b>
<b>Capital assistance for non-state schools</b>			
Capital assistance	59,797	63,327	69,810
External Infrastructure	6,895	7,279	7,983
Non-State Capital Grants Other	60,000	60,000	60,000
<b>Total capital assistance for non-state schools</b>	<b>126,692</b>	<b>130,606</b>	<b>137,793</b>
<b>Total assistance for non-state schools</b>	<b>994,188</b>	<b>1,022,338</b>	<b>1,059,314</b>
<b>Assistance to other non-state sector</b>			
<b>Student Hostels</b>			
Recurrent	200	214	224
Capital	100	100	100
<b>Total Student Hostels</b>	<b>300</b>	<b>314</b>	<b>324</b>
Textbook and resource allowances – non-state schools	33,663	34,926	37,133
Weekend and vacation travel	44	44	44
Community Organisations	4,828	4,947	5,132
Non-state School Accreditation Board	1,210	2,173	2,217
<b>Total Assistance to other non-state sector</b>	<b>40,045</b>	<b>42,404</b>	<b>44,850</b>
<b>Total Assistance to non-state sector</b>	<b>1,034,233</b>	<b>1,064,742</b>	<b>1,104,164</b>
Other			
Textbook and resource allowance - state schools	49,509	50,781	52,911
Queensland Curriculum and Assessment Authority	86,566	87,380	88,076
Other	100	100	100
<b>Total State Funding</b>	<b>1,170,408</b>	<b>1,203,003</b>	<b>1,245,251</b>

<b>Australian Government assistance to non-state education</b>	<b>4,114,245</b>	<b>4,304,944</b>	<b>4,442,661</b>
<b>TOTAL SCHOOL EDUCATION ADMINISTERED ITEMS</b>	<b>5,284,653</b>	<b>5,507,947</b>	<b>5,687,912</b>
<b>Racing - Administered</b>	<b>66,436</b>	<b>66,436</b>	<b>..</b>
<b>TOTAL ADMINISTERED DEPARTMENT OF EDUCATION</b>	<b>5,351,089</b>	<b>5,574,383</b>	<b>5,687,912</b>

1. Table excludes transfers of Administered revenue to government.

# Budgeted financial statements

## Departmental income statement

The Department of Education was impacted by machinery-of-government changes effective from 18 December 2023. These include the transfer of the Office of Industrial Relations and the Office of Racing to the Department of State Development and Infrastructure.

An analysis of the department's financial position, as reflected in the department's financial statements, is provided below.

## Controlled income statement

Total controlled expenses are estimated to be \$13.916 billion in 2024–25, an increase of \$546.9 million from the 2023–24 Estimated Actual. The increase mainly reflects enterprise bargaining wage increases and other 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 for students with disability 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. This is partially offset by the impact of the Office of Industrial Relations and the Office of Racing functions transferring to the Department of State Development and Infrastructure as part of the machinery-of-government changes effective December 2023.

Major changes to revenue between the 2023–24 Estimated Actual and 2024–25 Budget reflects increased appropriations for enterprise bargaining, 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. This is partially offset by funding for the Office of Industrial Relations and the Office of Racing functions that transferred to the Department of State Development and Infrastructure as part of the machinery-of-government changes effective December 2023.

## 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. This is partially offset by funding for the Office of Industrial Relations and the Office of Racing functions that transferred to the Department of State Development and Infrastructure as part of the machinery-of-government changes effective December 2023.

## Departmental balance sheet

The department's major assets are mainly in land and buildings (estimated at \$37.386 billion) and intangibles (\$35.6 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*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	12,107,624	12,656,857	13,298,648
Taxes	..	..	..
User charges and fees	422,997	480,109	468,257
Royalties and land rents	..	..	..
Grants and other contributions	148,960	164,226	95,294
Interest and distributions from managed funds	10,003	35,907	38,644
Other revenue	12,968	31,465	14,713
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>12,702,552</b>	<b>13,368,564</b>	<b>13,915,556</b>
<b>EXPENSES</b>			
Employee expenses	9,004,786	9,304,693	9,696,482
Supplies and services	2,204,448	2,338,285	2,383,586
Grants and subsidies	584,440	592,104	658,179
Depreciation and amortisation	842,012	1,060,184	1,105,638
Finance/borrowing costs	25,717	28,117	25,722
Other expenses	40,477	44,509	45,221
Losses on sale/revaluation of assets	728	728	728
<b>Total expenses</b>	<b>12,702,608</b>	<b>13,368,620</b>	<b>13,915,556</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(56)</b>	<b>(56)</b>	<b>..</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Controlled balance sheet

Department of Education*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	1,229,127	1,131,058	1,150,820
Receivables	137,982	138,405	138,405
Other financial assets	..	..	..
Inventories	2,243	2,096	2,096
Other	22,073	37,203	37,203
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>1,391,425</b>	<b>1,308,762</b>	<b>1,328,524</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	30,271,452	34,356,178	37,385,755
Intangibles	34,161	38,066	35,637
Other	..	..	..
<b>Total non-current assets</b>	<b>30,305,613</b>	<b>34,394,244</b>	<b>37,421,392</b>
<b>TOTAL ASSETS</b>	<b>31,697,038</b>	<b>35,703,006</b>	<b>38,749,916</b>
<b>CURRENT LIABILITIES</b>			
Payables	516,919	294,427	294,427
Accrued employee benefits	126,356	153,056	190,094
Interest bearing liabilities and derivatives	11,532	11,349	12,292
Provisions	..	..	..
Other	79,859	89,605	89,605
<b>Total current liabilities</b>	<b>734,666</b>	<b>548,437</b>	<b>586,418</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	349,320	349,591	337,691
Provisions	228	228	228
Other	..	..	..
<b>Total non-current liabilities</b>	<b>349,548</b>	<b>349,819</b>	<b>337,919</b>
<b>TOTAL LIABILITIES</b>	<b>1,084,214</b>	<b>898,256</b>	<b>924,337</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>30,612,824</b>	<b>34,804,750</b>	<b>37,825,579</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>30,612,824</b>	<b>34,804,750</b>	<b>37,825,579</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Controlled cash flow statement

Department of Education*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	12,107,917	12,697,938	13,298,648
User charges and fees	447,972	552,286	476,536
Royalties and land rent receipts	..	..	..
Grants and other contributions	144,960	160,226	91,294
Interest and distribution from managed funds received	10,003	35,907	38,644
Taxes	..	..	..
Other	20,039	42,908	21,515
<b>Outflows:</b>			
Employee costs	(9,004,919)	(9,484,321)	(9,659,444)
Supplies and services	(2,210,759)	(2,348,968)	(2,391,030)
Grants and subsidies	(584,440)	(592,104)	(658,179)
Borrowing costs	(25,717)	(28,117)	(25,722)
Other	(45,413)	(55,859)	(50,214)
<b>Net cash provided by or used in operating activities</b>	<b>859,643</b>	<b>979,896</b>	<b>1,142,048</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(1,533,269)	(1,442,569)	(1,274,408)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(1,533,269)</b>	<b>(1,442,569)</b>	<b>(1,274,408)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	688,751	(13,806)	163,079
Appropriated equity injections	673,751	(15,306)	163,079
Non-appropriated equity injections	15,000	1,500	..
<b>Outflows:</b>			
Borrowing redemptions	(9,910)	(9,910)	(10,770)
Finance lease payments	(187)	(187)	(187)
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>678,654</b>	<b>(23,903)</b>	<b>152,122</b>
<b>Net increase/(decrease) in cash held</b>	<b>5,028</b>	<b>(486,576)</b>	<b>19,762</b>
<b>Cash at the beginning of financial year</b>	<b>1,270,873</b>	<b>1,653,215</b>	<b>1,131,058</b>
Cash transfers from restructure	(46,774)	(35,581)	..
<b>Cash at the end of financial year</b>	<b>1,229,127</b>	<b>1,131,058</b>	<b>1,150,820</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.



# Administered income statement

Department of Education*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	5,351,089	5,574,383	5,687,912
Taxes	..	..	..
User charges and fees	40,833	40,833	..
Royalties and land rents	..	..	..
Grants and other contributions	4,114,245	4,304,944	4,442,661
Interest and distributions from managed funds	..	..	..
Other revenue	903	903	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>9,507,070</b>	<b>9,921,063</b>	<b>10,130,573</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	3	3	3
Grants and subsidies	5,351,086	5,574,380	5,687,909
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	4,155,981	4,346,680	4,442,661
<b>Total expenses</b>	<b>9,507,070</b>	<b>9,921,063</b>	<b>10,130,573</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered balance sheet

Department of Education*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	212	212	212
Receivables	..	..	..
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>212</b>	<b>212</b>	<b>212</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
<b>Total non-current assets</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>	<b>212</b>	<b>212</b>	<b>212</b>
<b>CURRENT LIABILITIES</b>			
Payables	..	..	..
Transfers to Government payable	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>212</b>	<b>212</b>	<b>212</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>212</b>	<b>212</b>	<b>212</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered cash flow statement

Department of Education*	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	5,351,089	5,613,339	5,687,912
User charges and fees	40,571	40,670	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	4,114,245	4,304,944	4,442,661
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	5,884	5,931	..
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	(3)	(3)	(3)
Grants and subsidies	(5,351,086)	(5,574,461)	(5,687,909)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(4,160,295)	(4,350,994)	(4,442,661)
<b>Net cash provided by or used in operating activities</b>	<b>405</b>	<b>39,426</b>	<b>..</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>405</b>	<b>39,426</b>	<b>..</b>
<b>Cash at the beginning of financial year</b>	<b>411</b>	<b>(38,542)</b>	<b>212</b>
Cash transfers from restructure	(604)	(672)	..
<b>Cash at the end of financial year</b>	<b>212</b>	<b>212</b>	<b>212</b>

\*The 2023–24 Budget and 2023–24 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# 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.

The QCAA's goals will be achieved through the following objectives:

- Deliver high-quality and future-focused resources and services.
- Understand and respond to the needs of stakeholders.
- Act with professionalism and integrity.

### Contribution to the government's objectives for the community

The agency supports the government's objectives for the community<sup>1</sup>:

- 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.

### Key deliverables

In 2024–25, QCAA will:

- finalise the revision of the *Queensland kindergarten learning guideline* to align with *Belonging, Being and Becoming: The Early Years Learning Framework for Australia* and also encompass the 2 years prior to schooling to cater for three-year-old children accessing early education and care services in kindergarten settings
- continue to deliver professional development and develop resources to support schools to implement the revised P-10 Australian Curriculum
- administer the National Assessment Program – Literacy and Numeracy (NAPLAN) in Queensland schools and provide resources and training to ensure students and schools are well prepared for the tests
- mature regulatory systems and practices by developing a risk-based approach to key quality assurance activities such as endorsement and confirmation, and trialling initiatives that enhance flexibility
- continue to investigate the development of systems and platforms to support digitally-enabled external assessments in the senior phase of learning
- continue to support an independent evaluation of the new Queensland Certificate of Education system to assess its development and implementation, and identify potential improvements
- collaborate with industry experts and the education community to provide informed advice and tools for schools on the benefits, opportunities and challenges arising from the emerging use of artificial intelligence technologies
- enhance public reporting through the creation of more contemporary interfaces to access information on system and school performance.

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<sup>1</sup> To find out more, go to [qld.gov.au](http://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 by providing high-quality 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	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
<b>Effectiveness measures</b>			
Overall client satisfaction with syllabuses and support materials developed by the QCAA <sup>1</sup>	93%	80%	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%	0.0001%	0.01%
<b>Efficiency measures</b>			
Average cost per student of developing and issuing the National Assessment Program – Literacy and Numeracy student reports <sup>2,3</sup>	\$37	\$41	\$45
Average cost per student of delivering the QCE system <sup>3,4</sup>	\$635	\$665	\$673

#### Notes:

1. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual can be attributed to the redevelopment of the entire suite of senior syllabuses and the revised P-10 Australian Curriculum. Schools are still becoming familiar with the new curriculum content. In addition, schools were also invited to complete a range of surveys as part of an external evaluation of the new QCE system. This is likely to have had an impact on the response rate and overall satisfaction.
2. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the inclusion of casual loading into the remuneration rates for NAPLAN markers. This increase has been partially offset by a change in the timing of milestone payments in the logistical services contract.
3. The increase between the 2023–24 Target/Estimate and the 2024–25 Target/Estimate is due to enterprise bargaining agreement increases for permanent and temporary staff combined with an increase in the remuneration rates for casual employees.
4. The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the inclusion of casual loading into the remuneration rates for QCAA casual assessors.

# Budgeted summary

## Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Curriculum, assessment and certification	290	311	307
<b>Total FTEs</b>	<b>290</b>	<b>311</b>	<b>307</b>

## Capital program

\$2.6 million of the capital expenditure in 2023–24 was for the fit-out of a dedicated conference and training centre at 400 George Street, Brisbane. The space will be used to convene face-to-face activities with teachers and other frontline education professionals to support QCAA's legislated functions, including implementation of the P–10 Australian Curriculum in Queensland schools, NAPLAN, and the QCE system for senior secondary students.

The remaining capital expenditure in both 2023–24 and 2024–25 will be used to deliver enhancements to the QCAA Portal system. The capital expenditure targets the QCAA's commitment to delivering high-quality curriculum, assessment and reporting services to Queensland schools and teachers.

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

	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	750	4,308	1,200
<b>Total capital outlays</b>	<b>750</b>	<b>4,308</b>	<b>1,200</b>

Further information about the Queensland Curriculum and Assessment Authority's capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

# Financial statements

## Income statement

The QCAA's total expenses are estimated to be \$96.3 million in 2024–25, an increase of approximately \$8 million from the 2023–24 Budget.

This increase in both the 2023–24 Estimated Actual and 2024–25 Budget is largely driven by increased employee expenses, combined with a slight reduction in supplies and services expenditure.

The increase in employee expenses in the 2023–24 Estimated Actuals is largely due to an increase in temporary positions providing professional learning and support to schools and teachers for the implementation of the revised *Australian Curriculum v9.0*. Additionally, a Cost-of-Living Adjustment payment was made to employees under an Enterprise Bargaining Agreement (EBA).

The increase in the 2024–25 Budget for employee expenses is primarily due to the inclusion of casual loading for assessors and markers employed under Section 41 of the *Education (Queensland Curriculum and Assessment Authority) Act 2014*, combined with EBA increases for other employees.

The reduction in supplies and services expenditure in the 2024–25 Budget is due to an expansion of QCAA's tenancy at 400 George St, Brisbane, leading to the discontinuation of large conference venues being utilised for quality assurance and marking operations.

## Balance sheet

The QCAA's estimated major assets in 2024–25 are cash (\$42.3 million) and intangibles (\$17 million). All intangible assets of the QCAA comprise internally developed software applications.

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

# Income statement

Queensland Curriculum and Assessment Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>INCOME</b>			
Taxes	..	..	..
User charges and fees	1,538	1,920	1,257
Grants and other contributions	87,462	93,067	93,935
Interest and distributions from managed funds	1,290	2,060	2,210
Other revenue	17	117	47
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>90,307</b>	<b>97,164</b>	<b>97,449</b>
<b>EXPENSES</b>			
Employee expenses	58,649	64,237	68,563
Supplies and services	26,460	26,681	24,350
Grants and subsidies	..	..	..
Depreciation and amortisation	3,088	3,128	3,232
Finance/borrowing costs	..	..	..
Other expenses	129	137	137
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>88,326</b>	<b>94,183</b>	<b>96,282</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>1,981</b>	<b>2,981</b>	<b>1,167</b>



# Balance sheet

Queensland Curriculum and Assessment Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	36,473	39,013	42,309
Receivables	1,523	1,488	1,538
Other financial assets	..	..	..
Inventories	..	..	..
Other	321	610	510
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>38,317</b>	<b>41,111</b>	<b>44,357</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	979	3,414	2,915
Intangibles	18,065	18,521	16,988
Other	(1)	..	..
<b>Total non-current assets</b>	<b>19,043</b>	<b>21,935</b>	<b>19,903</b>
<b>TOTAL ASSETS</b>	<b>57,360</b>	<b>63,046</b>	<b>64,260</b>
<b>CURRENT LIABILITIES</b>			
Payables	1,393	2,880	2,882
Accrued employee benefits	1,012	1,133	1,178
Interest bearing liabilities and derivatives	..	..	..
Provisions	168	1,532	1,532
Other	42	37	37
<b>Total current liabilities</b>	<b>2,615</b>	<b>5,582</b>	<b>5,629</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
<b>Total non-current liabilities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>	<b>2,615</b>	<b>5,582</b>	<b>5,629</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>54,745</b>	<b>57,464</b>	<b>58,631</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>54,745</b>	<b>57,464</b>	<b>58,631</b>

# Cash flow statement

Queensland Curriculum and Assessment Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
User charges and fees	1,618	2,450	1,496
Grants and other contributions	87,462	93,067	93,935
Interest and distribution from managed funds received	1,290	2,080	2,210
Taxes	..	..	..
Other	2,257	2,600	2,598
<b>Outflows:</b>			
Employee costs	(58,630)	(63,941)	(68,551)
Supplies and services	(28,316)	(26,390)	(26,812)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(199)	(573)	(380)
<b>Net cash provided by or used in operating activities</b>	<b>5,482</b>	<b>9,293</b>	<b>4,496</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Inflows:</b>			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
<b>Outflows:</b>			
Payments for non-financial assets	(750)	(4,308)	(1,200)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(750)</b>	<b>(4,308)</b>	<b>(1,200)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>	<b>4,732</b>	<b>4,985</b>	<b>3,296</b>
<b>Cash at the beginning of financial year</b>	<b>31,741</b>	<b>34,028</b>	<b>39,013</b>
Cash transfers from restructure	..	..	..
<b>Cash at the end of financial year</b>	<b>36,473</b>	<b>39,013</b>	<b>42,309</b>

# Glossary of terms

<b>Accrual accounting</b>	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.
<b>Administered items</b>	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.
<b>Agency/entity</b>	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.
<b>Appropriation</b>	Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> <li>• delivery of agreed services</li> <li>• administered items</li> <li>• adjustment of the government's equity in agencies, including acquiring of capital.</li> </ul>
<b>Balance sheet</b>	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
<b>Capital</b>	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.
<b>Cash flow statement</b>	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
<b>Controlled Items</b>	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.
<b>Depreciation</b>	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
<b>Equity</b>	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.
<b>Equity injection</b>	An increase in the investment of the government in a public sector agency.
<b>Financial statements</b>	Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.
<b>Income statement</b>	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.
<b>Outcomes</b>	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.
<b>Own-source revenue</b>	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	Key policy areas that will be the focus of government activity.
<b>Services</b>	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
<b>Service area</b>	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
<b>Service standard</b>	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 2024–25

**Service Delivery Statements**

[budget.qld.gov.au](http://budget.qld.gov.au)