

SERVICE DELIVERY STATEMENTS

Department of Education

2021–22 Queensland Budget Papers

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2. Budget Strategy and Outlook

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Regional Action Plans

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

Department of Education

Director-General: Tony Cook

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

Queensland Curriculum and Assessment Authority

Chief Executive Officer: Chris Rider

Additional information about these agencies can be sourced from:

www.qed.qld.gov.au

www.worksafe.qld.gov.au

www.qcaa.qld.edu.au

Department of Education

Overview

The Department of Education's vision is for a great future for every Queenslanders.

The department's purpose is to give all children a great start, engage young people in learning, create safe and inclusive workplaces and invest in communities for a stronger Queensland.

Contribution to the Government's Objectives for the Community

The service areas within the Department of Education contribute to the following government objectives:

Government's Objectives for the Community	Department's objectives	Department's service areas
<ul style="list-style-type: none"> Safeguarding our health Investing in skills Backing our frontline services Building Queensland Growing our regions Protecting the environment 	<p>A great start for all children</p> <p>Building Queensland communities</p>	<p>Early Childhood Education and Care</p> <p>Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school</p>
<ul style="list-style-type: none"> Safeguarding our health Investing in skills Backing our frontline services Building Queensland Growing our regions Protecting the environment 	<p>Every student succeeding</p> <p>Building Queensland communities</p>	<p>School Education</p> <p>Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work</p>
<ul style="list-style-type: none"> Safeguarding our health Growing our regions Backing our frontline services 	<p>Fair and safe workplaces and communities</p>	<p>Industrial Relations</p> <p>To improve the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces</p>
<ul style="list-style-type: none"> Building Queensland Growing our regions 	<p>A sustainable racing industry in Queensland</p>	<p>Racing</p> <p>Administer the <i>Racing Act 2002</i> and manage programs that support a viable, prosperous racing industry in Queensland</p>

Budget highlights

In 2021–22, the Department of Education will support government and departmental priorities by providing:

- additional funding of \$913.7 million over 7 years, for 4 new schools in Yarrabilba, Ripley, Augustine Heights/Redbank Plains area and Palmview to open in 2023 and 6 new schools in Redland Bay, Bellbird Park, Logan Reserve/Crestmead/Park Ridge area, Springfield, Collingwood Park/Redbank Plains and Logan Reserve/Park Ridge areas to open in 2024
- additional funding of \$508.3 million over 4 years and \$58.7 million per year ongoing for the provision of additional and renewed infrastructure in Queensland's state schools
- funding of \$202.9 million over 4 years and \$64 million per year ongoing to support the continued provision of universal access to early childhood education in the year before school
- funding of \$13.1 million in 2021–22 for the regulation of early childhood education and care services
- increased support for the Queensland racing industry, through the allocation of 35 per cent of predicted point of consumption tax revenue to Racing Queensland in 2021–22 and 2022–23. This will replace some existing government funding streams, providing Racing Queensland with estimated net additional funding of \$41.3 million over 2 years.

Further information about new policy decisions can be found in Budget Paper 2: *Budget Strategy and Outlook*.

Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Adjusted Budget	2020–21 Est. Actual	2021–22 Budget
Early Childhood Education and Care	319	319	319
School Education	74,127	73,963	74,499
Racing	3	3	3
Office of Industrial Relations	885	885	885
Total FTEs^{1,2,3}	75,334	75,170	75,706

Notes:

1. The difference between the 2020–21 Adjusted Budget and 2020–21 Estimated Actual is due to lower student enrolments in the 2021 school year than forecast, seasonal factors such as school vacation periods and local staffing needs in schools.
2. The increase in the 2021–22 Budget FTEs relates to additional school-based staff associated with forecast enrolment growth and election commitments.
3. FTEs include staff funded from all sources including state and commonwealth funding, as well as school purchases.

Capital program

The 2021–22 capital purchases of \$1.447 billion includes \$1.383 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 2021–22 include:

- \$527.1 million for the *Building Future Schools Program* to deliver world class learning environments for students
- \$496.4 million for the provision of additional facilities at existing state schools experiencing strong enrolment growth
- \$84 million to replace and enhance facilities at existing schools
- \$61.2 million as part of the School Halls Program and \$10.2 million for the Shovel Ready program under the *Great Schools Great Future* election commitment to boost education infrastructure investment across Queensland over the next 4 years
- \$53.9 million for air-conditioning installation and replacement in state schools under the *Cooler Cleaner Schools Program*
- \$39.3 million for the *Advancing Clean Energy Schools Program* to upgrade and install solar and energy efficiency measures in Queensland state schools
- \$17.3 million to link industry and local high schools to provide students with pathways into rewarding careers and confidently transition into the world of work under the *Local Schools Local Jobs* election commitment.

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

	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
Capital purchases	1,651,180	1,191,005	1,446,629
Capital grants	116,144	103,585	140,838
Total capital outlays	1,767,324	1,294,590	1,587,467

Further information about the Department of Education's capital outlays can be found in Budget Paper 3: *Capital Statement*. Note that above amounts exclude the operating cost components of programs.

Performance statements

Early Childhood Education and Care

Service area objective

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

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Effectiveness measures			
Proportion of Queensland children enrolled in an early childhood education program	95%	96.2%	95%
Proportion of enrolments in an early childhood education program: ¹			
• Indigenous Children	95%	101.9%	95%
• Children who reside in disadvantaged areas ²	95%	83.6%	95%
Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains ³	66%	...	66%
Efficiency measure			
Government expenditure per child - kindergarten ^{4,5}	\$2,700	\$3,231	\$3,200

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 2020–21 Target/Estimate represents the benchmarks set for kindergarten performance under the National Partnership Agreement on Universal Access to Early Childhood Education. The variance between the 2020–21 Target/Estimate and 2020–21 Estimated Actual reflects the uptake by families in disadvantaged areas.
- The AEDC is conducted every three years with the next census to be conducted in 2021. Results are expected to be made available in early 2022.
- The 2020–21 Estimated Actual is based on the most recent data published in the 2021 Report on Government Services which uses the previous financial year's expenditure data. The higher than expected government expenditure per child is due to the Queensland Government investing an additional \$17 million to support community kindergartens impacted by the COVID-19 pandemic.
- The 2021–22 Target/Estimate has been updated to reflect the increased level of investment in kindergarten programs since the target was first introduced in the 2018–19 Service Delivery Statement.

School Education

Service area objective

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

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Effectiveness measures			
Year 3 Test - Proportion of students at or above the National Minimum Standard ¹ All students: <ul style="list-style-type: none"> Reading Writing Numeracy Indigenous students: <ul style="list-style-type: none"> Reading Writing Numeracy 			95% 96% 96% 87% 90% 88%
Year 5 Test - Proportion of students at or above the National Minimum Standard ¹ All students: <ul style="list-style-type: none"> Reading Writing Numeracy Indigenous students: <ul style="list-style-type: none"> Reading Writing Numeracy 	95% 90% 95% 88% 77% 86%
Year 7 Test - Proportion of students at or above the National Minimum Standard ¹ All students: <ul style="list-style-type: none"> Reading Writing Numeracy Indigenous students: <ul style="list-style-type: none"> Reading Writing Numeracy 	95% 92% 96% 88% 78% 91%
Year 9 Test - Proportion of students at or above the National Minimum Standard ¹ All students: <ul style="list-style-type: none"> Reading Writing Numeracy Indigenous students: <ul style="list-style-type: none"> Reading Writing 			90% 86% 96% 78% 69%

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
<ul style="list-style-type: none"> Numeracy	...	...	91%
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement ²	98%	95.9%	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	98%	97.2%	98%
Proportion of students who, six months after completing Year 12, are participating in education, training or employment ³	88%	75.1%	88%
Proportion of parents satisfied with their child's school ⁴	94%	93.2%	94%
Efficiency measure			
Average cost of service per student:			
<ul style="list-style-type: none"> Primary (Prep – Year 6) 	\$14,562	\$14,570	\$16,113
<ul style="list-style-type: none"> Secondary (Year 7 – Year 12) 	\$15,432	\$15,451	\$16,045
<ul style="list-style-type: none"> Students with disability 	\$31,925	\$31,948	\$31,994

Notes:

1. The National Assessment Program - Literacy and Numeracy (NAPLAN) testing in 2020 was cancelled due to the COVID-19 pandemic.
2. In 2020, the Queensland Government introduced a new QCE system. The redevelopment and introduction of new syllabuses combined with changes to assessment and moderation processes resulted in a time series break in reporting. Caution should be used when interpreting and comparing results against the 2020–21 Target/Estimate or with previous years.
3. The timing of the 2020 Next Step survey (March to June 2020) corresponded with the highest level of COVID-19 pandemic restrictions, with many businesses either shut down or severely impacted. This challenging environment is reflected in the 2020–21 Estimated Actual and should be taken into consideration when comparing against the 2020–21 Target/Estimate or with previous years.
4. In response to the impact of the COVID-19 pandemic on Queensland state schools, the annual school opinion surveys of students, teachers and staff was not administered in 2020. Instead, parents and caregivers were asked to respond about their level of satisfaction as part of a COVID-19 survey. Changes in survey administration and the unique circumstances in which the survey was conducted have resulted in a time series break in data. Caution should be used when interpreting and comparing results against the 2020–21 Target/Estimate or with previous years.

Industrial Relations

Service area objective

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

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Service: Industrial Relations			
Effectiveness measures			
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	95%	90%
Overall client satisfaction with the services and advice provided on public sector industrial relations	90%	100%	90%
Efficiency measures			
Cost of Industrial Relations services per Queensland worker ¹	\$3.50	\$3.24	\$3.22
Cost of public sector industrial and employee relations per Queensland public sector worker ²	\$6.70	\$6.86	\$6.70
Service: Work health and safety services			
Effectiveness measure			
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	95%	90%
Efficiency measure			
Cost of Workplace Health and Safety Queensland services per Queensland worker ³	\$35.20	\$35.60	\$36.34
Service: Electrical safety services			
Effectiveness measures			
Reduction in the number of reported serious electrical incidents over the year on a 5-year rolling average ⁴	10%	7%	5%
Overall client satisfaction with inspectorate's effectiveness and professionalism	90%	89%	90%
Efficiency measure			
Cost of electrical safety services per person in Queensland ⁵	\$4.30	\$4.35	\$4.38
Service: Administration of the Industrial Court and Commission system			
Effectiveness measure			
Clearance rate of pending caseload	New Measure	New Measure	90%
Efficiency measure			
Average cost of finalisation of a case in the Queensland Industrial Relations Commission and Industrial Court of Queensland	New Measure	New Measure	\$4,200

Service: Workers compensation services			
Effectiveness measure			
Workers' compensation disputation rate	New Measure	New Measure	3.1%
Efficiency measure			
Cost of Workers' Compensation Regulator service per Queensland worker	New Measure	New Measure	\$20.43

Notes:

1. The decrease between the 2020–21 Target/Estimate and the 2021–22 Target/Estimate is due to higher than expected employment growth.
2. The increase between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual is due to slower than expected public sector employment growth.
3. The increase between the 2020–21 Target/Estimate and the 2021–22 Target/Estimate is due to increased funding to keep pace with growth in economic activity across Queensland.
4. The decrease between the 2020–21 Target/Estimate and the 2021–22 Target/Estimate is due to allowances being made for the volatility in the measure. The volatility is due to small numbers, where marginal changes in the number of serious electrical incidents can result in relatively large variances in proportion.
5. The increase between the 2020–21 Target/Estimate and the 2021–22 Target/Estimate is due to increased funding to keep pace with population and economic growth.

Racing

Service area objective

Administer the *Racing Act 2002* and manage programs that support a viable, prosperous racing industry in Queensland.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Effectiveness measure			
Percentage of country race meetings in the approved schedule that are conducted ¹	85%	90%	90%
Efficiency measure			
Average cost per hour of policy advice and support ²	\$86.00	\$80.10	\$81.18

Notes:

1. The increase between the 2020–21 Target/Estimate and the 2021–22 Target/Estimate provides a phased return to the established pre-COVID-19 target of 95 per cent.
2. The decrease between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual is a result of the machinery-of-government changes effective December 2020 which incorporated the Office of Racing into the Department of Education's organisational structure.

Budgeted financial statements

Departmental income statement

Controlled income statement

Total controlled expenses are estimated to be \$11 billion in 2021–22, an increase of \$739 million from the 2020–21 Estimated Actual. The increase mainly reflects student enrolment growth, enterprise bargaining outcomes, increased depreciation expenditure associated with the level of infrastructure investment in schools, the full year impact relating to the transfer of the Racing function as part of machinery-of-government changes effective December 2020, and rephasing of the Racing Infrastructure Fund. The increase also reflects expenditure associated with additional funding under the National School Reform Agreement and associated Bilateral Agreement.

Administered income statement

Major changes in Administered expenses and revenue relate to revised funding for non-state schools.

Departmental balance sheet

The department's major assets are mainly in land and buildings (\$23.543 billion). 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	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
Appropriation revenue	9,645,349	9,618,500	10,365,369
Taxes	..	..	..
User charges and fees	430,412	417,013	431,859
Royalties and land rents	..	..	..
Grants and other contributions	186,498	187,572	184,074
Interest and distributions from managed funds	10,364	10,364	10,375
Other revenue	18,742	36,845	17,999
Gains on sale/revaluation of assets	..	..	..
Total income	10,291,365	10,270,294	11,009,676
EXPENSES			
Employee expenses	7,812,653	7,749,046	8,193,581
Supplies and services	1,498,033	1,525,240	1,755,724
Grants and subsidies	362,824	339,865	385,046
Depreciation and amortisation	550,603	599,532	614,276
Finance/borrowing costs	31,516	22,315	26,157
Other expenses	35,008	33,568	34,164
Losses on sale/revaluation of assets	728	728	728
Total expenses	10,291,365	10,270,294	11,009,676
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Department of Education	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	907,208	901,101	944,439
Receivables	93,939	93,939	99,732
Other financial assets	..	..	..
Inventories	2,938	2,938	3,093
Other	92,445	95,671	67,992
Non-financial assets held for sale	..	..	..
Total current assets	1,096,530	1,093,649	1,115,256
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	23,098,041	22,311,171	23,543,385
Intangibles	30,655	32,632	34,499
Other	..	..	..
Total non-current assets	23,128,696	22,343,803	23,577,884
TOTAL ASSETS	24,225,226	23,437,452	24,693,140
CURRENT LIABILITIES			
Payables	318,764	318,764	327,286
Accrued employee benefits	176,199	173,318	175,903
Interest bearing liabilities and derivatives	8,851	8,851	9,488
Provisions	..	..	..
Other	81,705	81,705	83,188
Total current liabilities	585,519	582,638	595,865
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	379,438	379,438	370,047
Provisions	228	228	228
Other	..	..	..
Total non-current liabilities	379,666	379,666	370,275
TOTAL LIABILITIES	965,185	962,304	966,140
NET ASSETS/(LIABILITIES)	23,260,041	22,475,148	23,727,000
EQUITY			
TOTAL EQUITY	23,260,041	22,475,148	23,727,000

Controlled cash flow statement

Department of Education	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	9,620,451	9,593,602	10,365,369
User charges and fees	440,834	427,435	438,014
Royalties and land rent receipts	..	..	..
Grants and other contributions	182,498	183,572	180,074
Interest and distribution from managed funds received	10,364	10,364	10,375
Taxes	..	..	..
Other	25,544	43,647	24,801
Outflows:			
Employee costs	(7,790,063)	(7,732,563)	(8,165,503)
Supplies and services	(1,505,632)	(1,532,839)	(1,754,801)
Grants and subsidies	(362,824)	(339,865)	(385,046)
Borrowing costs	(31,516)	(22,315)	(26,157)
Other	(40,001)	(38,561)	(39,157)
Net cash provided by or used in operating activities	549,655	592,477	647,969
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(1,651,180)	(1,191,005)	(1,446,629)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(1,651,180)	(1,191,005)	(1,446,629)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	1,109,918	600,814	850,752
Outflows:			
Borrowing redemptions	..	(7,690)	(8,374)
Finance lease payments	(8,182)	(492)	(380)
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	1,101,736	592,632	841,998
Net increase/(decrease) in cash held	211	(5,896)	43,338
Cash at the beginning of financial year	906,997	906,997	901,101
Cash transfers from restructure	..	..	..
Cash at the end of financial year	907,208	901,101	944,439

Administered income statement

Department of Education	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
Appropriation revenue	4,113,628	4,168,261	4,620,329
Taxes	..	..	..
User charges and fees	57,374	57,374	57,374
Royalties and land rents	..	..	..
Grants and other contributions	3,067,593	3,124,251	3,471,950
Interest and distributions from managed funds	..	..	..
Other revenue	285	285	285
Gains on sale/revaluation of assets	..	..	..
Total income	7,238,880	7,350,171	8,149,938
EXPENSES			
Employee expenses	..	..	..
Supplies and services	3	3	3
Grants and subsidies	4,113,625	4,168,258	4,620,326
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	21	21	21
Transfers of Administered Revenue to Government	3,125,231	3,181,889	3,529,588
Total expenses	7,238,880	7,350,171	8,149,938
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Department of Education	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	766	766	766
Receivables	10,577	10,577	10,577
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	11,343	11,343	11,343
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	11,343	11,343	11,343
CURRENT LIABILITIES			
Payables	..	..	..
Transfers to Government payable	11,131	11,131	11,131
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	11,131	11,131	11,131
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	11,131	11,131	11,131
NET ASSETS/(LIABILITIES)	212	212	212
EQUITY			
TOTAL EQUITY	212	212	212

Administered cash flow statement

Department of Education	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	3,994,281	4,048,914	4,620,329
User charges and fees	57,353	57,353	57,353
Royalties and land rent receipts	..	..	..
Grants and other contributions	3,067,593	3,124,251	3,471,950
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	285	285	285
Outflows:			
Employee costs	..	..	..
Supplies and services	(3)	(3)	(3)
Grants and subsidies	(4,113,625)	(4,168,258)	(4,620,326)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(3,125,231)	(3,181,889)	(3,529,588)
Net cash provided by or used in operating activities	(119,347)	(119,347)	..
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	(119,347)	(119,347)	..
Cash at the beginning of financial year	120,109	120,109	766
Cash transfers from restructure	4	4	..
Cash at the end of financial year	766	766	766

Statutory body

Queensland Curriculum and Assessment Authority

Overview

The Queensland Curriculum and Assessment Authority's (QCAA) vision is to support Queensland's world-class education system through excellence in curriculum and assessment.

The QCAA's purpose is to provide curriculum and assessment leadership that enables schools to achieve quality learning outcomes for their students, and to maintain public confidence in the integrity of senior certification.

Contribution to the Government's Objectives for the Community

The service area within the QCAA contributes to the following government objectives:

Government's Objectives for the Community	Agency's objectives	Agency's service area
<ul style="list-style-type: none">Supporting jobsInvesting in skillsBacking our frontline services	<p>Deliver quality curriculum, assessment and certification services</p> <p>Provide educational leadership and support to achieve quality learning outcomes</p>	<p>Curriculum, assessment and certification</p> <p>To deliver high quality curriculum and assessment that meets the needs of all Queensland students</p>

Key deliverables

In 2021–22, the QCAA will:

- support schools to embed the new Queensland Certificate of Education (QCE) system and review the new senior curriculum and assessment processes to identify areas for improvement
- continue to work with the school sectors in Queensland to assist their schools to transition to the National Assessment Program – Literacy and Numeracy online tests
- support positive transitions from early education to school and continue to assist schools to implement the P–10 Australian Curriculum, providing young Queenslanders with the foundation for future learning and success.

Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

Service Area	2020–21 Budget	2020–21 Est. Actual	2021–22 Budget
Curriculum, assessment and certification	300	300	298
Total FTEs	300	300	298

Performance statements

Queensland Curriculum and Assessment Authority

Service area objective

To deliver high quality curriculum and assessment that meets the needs of all Queensland students.

Service standards	2020–21 Target/Est.	2020–21 Est. Actual	2021–22 Target/Est.
Effectiveness measures			
Client satisfaction with syllabuses and support materials developed by the Authority ¹	93%	83%	93%
Quality of certification processes: the percentage of Year 12 students whose Queensland Certificate of Education (QCE) eligibility status changed as a result of internal review ²	0.01%	0.05%	0.01%
Efficiency measures			
Average cost per student of developing and issuing the National Assessment Program – Literacy and Numeracy (NAPLAN) student reports ³	\$38	\$36	\$28
Average cost per student of delivering the QCE system	New Measure	New Measure	\$848

Notes:

1. The variance between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual was most likely due to the redevelopment of the entire suite of the senior syllabuses to support the introduction of the new QCE system in 2019. In addition, schools were invited to complete a range of surveys and participate in face-to-face consultation activities as part of a post-cycle review of the new QCE system. This is likely to have had an impact on the response rate and overall satisfaction.
2. As part of the annual verification or review of information process, a small number of students have their results amended and new certificates issued because of errors reported by their learning provider. The increase in the 2020–21 Estimated Actual is due to the introduction of new processes and procedures for learning providers associated with the implementation of the new senior assessment system.
3. The decrease in the 2021–22 Target/Estimate is due to the completion of the NAPLAN Online transition for schools.

Income statement

Queensland Curriculum and Assessment Authority	2020–21 Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	1,565	1,578	1,710
Grants and other contributions	87,702	87,770	86,303
Interest and distributions from managed funds	284	255	330
Other revenue	4	4	4
Gains on sale/revaluation of assets	..	..	..
Total income	89,555	89,607	88,347
EXPENSES			
Employee expenses	54,171	54,720	55,606
Supplies and services	26,704	26,707	25,715
Grants and subsidies	15	15	15
Depreciation and amortisation	2,063	1,915	3,081
Finance/borrowing costs	..	..	..
Other expenses	99	105	105
Losses on sale/revaluation of assets	..	..	..
Total expenses	83,052	83,462	84,522
OPERATING SURPLUS/(DEFICIT)	6,503	6,145	3,825

Balance sheet

Queensland Curriculum and Assessment Authority	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CURRENT ASSETS			
Cash assets	11,600	12,453	14,746
Receivables	1,161	1,096	1,216
Other financial assets	..	..	..
Inventories	..	..	..
Other	2,948	2,996	3,074
Non-financial assets held for sale	..	..	..
Total current assets	15,709	16,545	19,036
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,067	1,074	1,220
Intangibles	25,899	24,761	21,971
Other	..	..	..
Total non-current assets	26,966	25,835	23,191
TOTAL ASSETS	42,675	42,380	42,227
CURRENT LIABILITIES			
Payables	4,985	4,994	994
Accrued employee benefits	827	881	899
Interest bearing liabilities and derivatives	..	..	..
Provisions	106	106	109
Other	43	43	44
Total current liabilities	5,961	6,024	2,046
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	5,961	6,024	2,046
NET ASSETS/(LIABILITIES)	36,714	36,356	40,181
EQUITY			
TOTAL EQUITY	36,714	36,356	40,181

Cash flow statement

Queensland Curriculum and Assessment Authority	2020–21 Adjusted Budget \$'000	2020–21 Est. Actual \$'000	2021–22 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	1,720	1,826	1,860
Grants and other contributions	87,702	87,770	86,303
Interest and distribution from managed funds received	295	266	315
Taxes	..	..	..
Other	2,017	2,017	2,041
Outflows:			
Employee costs	(54,081)	(54,604)	(55,605)
Supplies and services	(25,881)	(25,932)	(31,898)
Grants and subsidies	(15)	(15)	(15)
Borrowing costs	..	..	..
Other	(178)	(175)	(271)
Net cash provided by or used in operating activities	11,579	11,153	2,730
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(6,424)	(5,145)	(437)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(6,424)	(5,145)	(437)
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	5,155	6,008	2,293
Cash at the beginning of financial year	6,445	6,445	12,453
Cash transfers from restructure	..	..	..
Cash at the end of financial year	11,600	12,453	14,746

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 agencies 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.



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Service Delivery Statements

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