

SERVICE DELIVERY STATEMENTS

Department of Education

2022–23 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
Brittany Lauga 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: 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 (the department) 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.

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

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

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

| Department's service areas | Department's objectives |
|--|---|
| Early Childhood Education and Care Queensland children engaged in quality early years programs that support learning and development and strengthen successful transitions to school | A great start for all children Building Queensland communities |
| School Education Queensland students engaged in learning, achieving and successfully transitioning to further education, training and work | Every student succeeding Building Queensland communities |
| Industrial Relations To improve the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces | Fair and safe workplaces and communities |
| Racing Administer the <i>Racing Act 2002</i> and manage programs that support a viable, prosperous racing industry in Queensland | A sustainable racing industry in Queensland |

Department highlights

In 2022–23, the department will:

- continue to employ additional wellbeing professionals, and support 50 state schools to provide free general practitioner services to secondary students at school over 3 years from 2021–22 through the \$106.7 million Student Wellbeing Package
- build on the progress made through the Youth Engagement Strategy by investing \$45.5 million over 4 years from 2022–23 for a range of initiatives to re-engage children and young people who have disconnected from study or work
- continue to invest in delivering world-class educational facilities under the \$3 billion Building Future Schools program with new schools to open each year from 2023 to 2026
- continue the delivery of additional and renewed infrastructure in Queensland's state schools
- improve internet access for school staff and students by boosting bandwidth at all Queensland state schools
- continue its commitment to employ more than 6,100 new teachers and 1,100 new teacher aides over 4 years through Great Teachers, Great Future from 2021
- support 300 aspiring teachers through the Turn to Teaching Internship by providing financial support, mentoring and paid internship employment to complete their teaching qualification and take up a guaranteed permanent teaching position, with the first cohort commencing their teacher duties in 2023 in a Queensland state school
- 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
- continue to deliver its commitment to boost the Country Racing Program by \$35.2 million over 2 years from 2021–22 to support country racing clubs and regional communities across Queensland
- continue to support the Queensland racing industry through point of consumption tax revenue to Racing Queensland.

Budget highlights

In the 2022–23 Queensland Budget, the government is providing:

- increased funding of \$263 million over 4 years from 2022–23 and \$77 million per year ongoing to support kindergarten funding reform to reduce out-of-pocket expenses for families, increase disability funding and implement educational need funding for children in Queensland attending a kindergarten
- \$80.6 million over 3 years from 2022–23 to support schools transition to a new resourcing model for students with disability
- \$100 million over 4 years to enhance and build new high-performance sports infrastructure in schools, for student and community use, ahead of the Brisbane 2032 Olympic and Paralympic Games
- \$15.5 million over 3 years to support the development of respectful relationships education materials and provide professional development and support to schools to embed the respectful relationships education program, forming part of the government's total funding package of \$363 million over 5 years to respond to the first report of the Queensland Women's Safety and Justice Taskforce, *Hear her voice – Report one – Addressing coercive control and domestic and family violence in Queensland*
- \$13.3 million in 2022–23 to expand the Share the Dignity in Queensland Schools initiative to fund the installation of Dignity Vending Machines in all state schools, outdoor education centres and student residential facilities.

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 | 2021–22 Target/Est. | 2021–22 Est. Actual | 2022–23 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Proportion of Queensland children enrolled in an early childhood education program ¹ | 95% | 98.0% | 95% |
| Proportion of enrolments in an early childhood education program: | | | |
| • Indigenous Children ^{1, 2} | 95% | 105.5% | 95% |
| • Children who reside in disadvantaged areas ^{1, 3} | 95% | 80.2% | 95% |
| Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains ⁴ | 66% | 67.1% | .. |
| Efficiency measure | | | |
| Government expenditure per child – kindergarten ⁵ | \$3,200 | \$3,172 | \$4,135 |

Notes:

1. The 2021–22 and 2022–23 Target/Estimates represent the benchmarks set for kindergarten performance under national agreement.
2. 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.
3. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual reflects the uptake by families in disadvantaged areas.
4. The 2022–23 Target/Estimate has 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.
5. The 2021–22 Estimated Actual is based on the most recent data published in the *2022 Report on Government Services* which uses the previous financial year's expenditure data. The increase between the 2021–22 Target/Estimate and the 2022–23 Target/Estimate reflects the Queensland Government's additional investment to support kindergarten reform from 2023.

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 | 2021–22 Target/Est. | 2021–22 Est. Actual | 2022–23 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% | 94.1% 94.3% 93.9% 83.7% 84.7% 81.6% | 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% | 92.6% 88.0% 92.7% 78.4% 72.0% 76.8% | 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% | 90.5% 83.4% 89.5% 77.3% 64.8% 72.0% | 95% 92% 96% 88% 78% 91% |

| Service standards | 2021–22 Target/Est. | 2021–22 Est. Actual | 2022–23 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Year 9 Test - Proportion of students at or above the National Minimum Standard ¹ | | | |
| All students: | | | |
| • Reading | 90% | 82.9% | 90% |
| • Writing | 86% | 72.0% | 86% |
| • Numeracy | 96% | 91.0% | 96% |
| Indigenous students: | | | |
| • Reading | 78% | 65.7% | 78% |
| • Writing | 69% | 49.4% | 69% |
| • Numeracy | 91% | 79.1% | 91% |
| Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement ² | 98% | 97.4% | 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 ² | 98% | 97.4% | 98% |
| Proportion of students who, 6 months after completing Year 12, are participating in education, training or employment | 88% | 86.8% | 88% |
| Proportion of parents satisfied with their child's school | 94% | 91.8% | 94% |
| Efficiency measure | | | |
| Average cost of service per student: | | | |
| • Primary (Prep – Year 6) | \$16,113 | \$16,159 | \$17,188 |
| • Secondary (Year 7 – Year 12) | \$16,045 | \$16,854 | \$17,999 |
| • Students with disability ³ | New measure | New measure | \$19,070 |
| Discontinued measure | | | |
| Average cost of service per student: | | | |
| • Students with disability ⁴ | \$31,994 | \$31,999 | Discontinued measure |

Notes:

1. 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.
2. The 2021–22 Estimated Actual reflects data for 2021 graduates provided by the Queensland Curriculum and Assessment Authority as at February 2022.
3. The new measure for the "Average cost of service per student: Students with Disability" uses data collected via the Nationally Consistent Collection of Data on School Students with Disability and resources a greater number of students than the previous methodology.
4. This measure has been discontinued as the Department of Education transitions from its allocation methodology using data collected through the Education Adjustment Program. The measure has been replaced with a new measure with the same title.

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 | 2021–22 Target/Est. | 2021–22 Est. Actual | 2022–23 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Service: Industrial Relations | | | |
| Effectiveness measures | | | |
| Overall client satisfaction with inspectorate's effectiveness and professionalism | 90% | 92% | 90% |
| Overall client satisfaction with the services and advice provided on public sector industrial relations | 90% | 96% | 90% |
| Efficiency measures | | | |
| Cost of industrial relations services per Queensland worker | \$3.22 | \$3.26 | \$3.46 |
| Cost of public sector industrial and employee relations per Queensland public sector worker ¹ | \$6.70 | \$6.82 | \$7.08 |
| 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 | \$36.34 | \$32.27 | \$36.00 |
| Service: Electrical safety services | | | |
| Effectiveness measures | | | |
| Reduction in the number of reported serious electrical incidents over the year on a 5-year rolling average | 5% | 4% | 5% |
| Overall client satisfaction with inspectorate's effectiveness and professionalism ² | 90% | .. | 90% |
| Efficiency measure | | | |
| Cost of electrical safety services per person in Queensland ³ | \$4.38 | \$4.49 | \$4.63 |

| Service standards | 2021–22 Target/Est. | 2021–22 Est. Actual | 2022–23 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Service: Administration of the Industrial Court and Commission system | | | |
| Effectiveness measure | | | |
| Clearance rate of pending caseload ⁴ | 90% | 83% | 90% |
| Efficiency measure | | | |
| Average cost of finalisation of a case in the Queensland Industrial Relations Commission and Industrial Court of Queensland ⁵ | \$4,200 | \$3,450 | \$4,200 |
| Service: Workers compensation services | | | |
| Effectiveness measure | | | |
| Workers' compensation disputation rate | 3.1% | 3.1% | 3.1% |
| Efficiency measure | | | |
| Cost of Workers' Compensation Regulator service per Queensland worker | \$20.43 | \$19.96 | \$20.71 |

Notes:

1. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to stronger than originally forecast employment growth.
2. The 2021–22 Estimated Actual for overall client satisfaction with inspectorate's effectiveness and professionalism cannot be presented. The survey had a very low response rate following the continued impact of the COVID-19 pandemic. Therefore, the result would not be representative of the Queensland population.
3. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to lower than originally estimated resident population and higher than originally estimated Electrical Safety Office funding. The increase between the 2021–22 Target/Estimate and the 2022–23 Target/Estimate is due to increased funding for 2022–23.
4. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to the large increase in the number of matters filed.
5. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to the increase in the number of matters finalised during 2021–22.

Racing

Objective

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

Description

The 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 programs related to the provision of Queensland Government funding to the racing industry.

| Service standards | 2021–22 Target/Est. | 2021–22 Est. Actual | 2022–23 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Effectiveness measure | | | |
| Percentage of country race meetings in the approved schedule that are conducted ¹ | 90% | 90% | 95% |
| Efficiency measure | | | |
| Average cost per hour of policy advice and support ² | \$81.18 | \$84.47 | \$87.97 |

Notes:

1. The increase in the 2022–23 Target/Estimate reflects a return to the established pre-COVID-19 Target/Estimate.
2. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual reflects changes in the pay classification level of the staff involved in the provision of policy advice and support for the Racing function. The further increase between the 2021–22 Target/Estimate and 2022–23 Target/Estimate reflects enterprise bargaining increases.

Departmental budget summary

The table below shows the total resources available in 2022–23 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Department of Education | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|------------------------------------|-----------------------------|----------------------------------|-----------------------------|
| CONTROLLED | | | |
| Income | | | |
| Appropriation revenue ¹ | 10,365,369 | 10,460,158 | 11,131,218 |
| Other revenue | 644,307 | 659,418 | 660,956 |
| Total income | 11,009,676 | 11,119,576 | 11,792,174 |
| Expenses | | | |
| Early Childhood Education and Care | 292,625 | 318,085 | 361,612 |
| School Education | 10,495,425 | 10,583,266 | 11,192,313 |
| Office of Industrial Relations | 182,005 | 184,047 | 192,978 |
| Racing | 39,621 | 34,178 | 45,271 |
| Total expenses | 11,009,676 | 11,119,576 | 11,792,174 |
| Operating surplus/deficit | .. | .. | .. |
| Net assets | 23,727,000 | 24,565,966 | 26,016,042 |
| ADMINISTERED | | | |
| Revenue | | | |
| Commonwealth revenue | 3,471,950 | 3,626,803 | 3,817,729 |
| Appropriation revenue | 4,620,329 | 4,806,511 | 5,022,901 |
| Other administered revenue | 57,659 | 62,295 | 64,940 |
| Total revenue | 8,149,938 | 8,495,609 | 8,905,570 |
| Expenses | | | |
| Transfers to government | 3,529,588 | 3,689,077 | 3,882,648 |
| Administered expenses | 4,620,350 | 4,806,532 | 5,022,922 |
| Total expenses | 8,149,938 | 8,495,609 | 8,905,570 |
| Net assets | 212 | 212 | 212 |

Note:

1. Includes State and Commonwealth funding.

Staffing

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

| Service area | 2021–22 Budget | 2021–22 Est. Actual | 2022–23 Budget |
|------------------------------------|----------------|---------------------|----------------|
| Early Childhood Education and Care | 319 | 319 | 319 |
| School Education ¹ | 74,499 | 74,469 | 75,567 |
| Racing | 3 | 3 | 3 |
| Office of Industrial Relations | 885 | 885 | 885 |
| Total FTEs^{2, 3} | 75,706 | 75,676 | 76,774 |

Notes:

1. The increase in the 2022–23 Budget relates largely to additional school-based staff associated with election commitments and staffing to transition to the new students with disability state schools resourcing model.
2. FTEs include staff funded from all sources including State and Commonwealth funding, along with school purchases.
3. The department is also hosting up to 12 FTEs to support Queensland's delivery of services on Norfolk Island and the implementation of the Intergovernmental Partnership Agreement on State Service Delivery to Norfolk Island. These FTEs are fully funded by the Australian Government.

Capital program

The 2022–23 capital purchases of \$1.457 billion includes \$1.371 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 2022–23 include:

- \$521.7 million for the Building Future Schools Program to deliver world class learning environments for students; including \$117.5 million for new schools opening in 2023, \$253.8 million for new schools opening in 2024 and \$7.5 million for new schools opening in 2025 and 2026
- \$327.1 million for the provision of additional facilities at existing state schools experiencing faster enrolment growth
- \$263.8 million for critical infrastructure upgrades to replace and enhance facilities at existing schools; including \$194.6 million for the Facilities Renewal, Special School Renewal, Contemporary Learning Environments and Discrete Indigenous Community Renewal programs
- \$109.3 million as part of the School Halls program and \$22.1 million as part of the Shovel Ready program under the Great Schools, Great Future election commitment to boost education infrastructure investment across Queensland
- \$23.6 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 purchases by the agency in the respective years.

| | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases | 1,446,629 | 1,263,124 | 1,457,070 |
| Capital grants | 140,838 | 136,979 | 149,832 |
| Total capital outlays | 1,587,467 | 1,400,103 | 1,606,902 |

Further information about the Department of Education capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

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 | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| STATE FUNDING | | | |
| Assistance to non-state sector | | | |
| Assistance to non-state schools | | | |
| Recurrent funding for non-state schools | | | |
| General recurrent grants | 783,445 | 812,377 | 822,192 |
| Grammar school endowments | 164 | 164 | 164 |
| School Transport | 6,332 | 6,531 | 7,096 |
| Total recurrent funding for non-state schools | 789,941 | 819,072 | 829,452 |
| Capital assistance for non-state schools | | | |
| Capital assistance | 50,702 | 52,130 | 53,725 |
| External Infrastructure | 5,906 | 6,062 | 6,235 |
| Non-state Capital Grants Other | 60,000 | 60,000 | 60,000 |
| Total capital assistance for non-state schools | 116,608 | 118,192 | 119,960 |
| Total assistance for non-state schools | 906,549 | 937,264 | 949,412 |
| Assistance to other non-state sector | | | |
| Student Hostels | | | |
| Recurrent | 181 | 196 | 203 |
| Capital | 100 | 100 | 100 |
| Total Student Hostels | 281 | 296 | 303 |
| Textbook and resource allowances - non-state schools | 26,873 | 28,503 | 30,717 |
| Weekend and vacation travel | 44 | 44 | 44 |
| Community Organisations | 4,204 | 4,337 | 4,412 |
| Non-State Schools Accreditation Board ² | 54 | 54 | 1,195 |
| Total Assistance to other non-state sector | 31,456 | 33,234 | 36,671 |
| Total Assistance to non-state sector | 938,005 | 970,498 | 986,083 |
| Other | | | |
| Textbook and resource allowance - state schools | 44,088 | 44,130 | 45,696 |
| Queensland Curriculum and Assessment Authority | 82,480 | 82,697 | 84,463 |

| Department of Education¹ | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|--|--------------------------------------|---|--------------------------------------|
| Other | 100 | 100 | 100 |
| Total State Funding | 1,064,673 | 1,097,425 | 1,116,342 |
| Australian Government assistance to non-state education | 3,471,950 | 3,626,803 | 3,817,729 |
| TOTAL SCHOOL EDUCATION ADMINISTERED ITEMS | 4,536,623 | 4,724,228 | 4,934,071 |
| Racing - Administered | 83,706 | 82,283 | 88,830 |
| Office of Industrial Relations - Administered | .. | .. | .. |
| TOTAL ADMINISTERED DEPARTMENT OF EDUCATION | 4,620,329 | 4,806,511 | 5,022,901 |

Notes:

1. Table excludes administered revenue collected by the Office of Industrial Relations and transfers of administered revenue to government.
2. Increase from the 2021–22 Budget and 2021–22 Estimated Actual to the 2022–23 Budget reflects additional government funding to support the operations of the Non-State Schools Accreditation Board and a reclassification of expenditure for the Non-State Schools Accreditation Board from controlled to administered.

Budgeted financial statements

Departmental income statement

Controlled income statement

Total controlled expenses are estimated to be \$11.792 billion in 2022–23, an increase of \$672.6 million from the 2021–22 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 including election commitments, 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.

Major changes to revenue between the 2021–22 Estimated Actual and 2022–23 Budget reflect increased appropriations for enterprise bargaining provisions, increased depreciation funding, additional funding for a range of school education related initiatives including election commitments, funding to support kindergartens, and additional funding under the National School Reform Agreement and associated Bilateral Agreement.

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.

Departmental balance sheet

The department's major assets are mainly in land and buildings (estimated at \$25.750 billion in 2022–23) and intangibles (\$36.4 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 | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 10,365,369 | 10,460,158 | 11,131,218 |
| Taxes | .. | .. | .. |
| User charges and fees | 431,859 | 395,255 | 430,338 |
| Royalties and land rents | .. | .. | .. |
| Grants and other contributions | 184,074 | 196,117 | 202,639 |
| Interest and distributions from managed funds | 10,375 | 10,112 | 10,107 |
| Other revenue | 17,999 | 57,934 | 17,872 |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 11,009,676 | 11,119,576 | 11,792,174 |
| EXPENSES | | | |
| Employee expenses | 8,193,581 | 8,195,357 | 8,584,507 |
| Supplies and services | 1,755,724 | 1,778,886 | 1,994,267 |
| Grants and subsidies | 385,046 | 401,285 | 448,677 |
| Depreciation and amortisation | 614,276 | 686,365 | 701,547 |
| Finance/borrowing costs | 26,157 | 19,373 | 25,016 |
| Other expenses | 34,164 | 37,582 | 37,432 |
| Losses on sale/revaluation of assets | 728 | 728 | 728 |
| Total expenses | 11,009,676 | 11,119,576 | 11,792,174 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

Controlled balance sheet

| Department of Education | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 944,439 | 1,038,057 | 1,059,114 |
| Receivables | 99,732 | 102,045 | 102,088 |
| Other financial assets | .. | .. | .. |
| Inventories | 3,093 | 2,116 | 2,116 |
| Other | 67,992 | 65,073 | 35,643 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 1,115,256 | 1,207,291 | 1,198,961 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 23,543,385 | 24,302,241 | 25,749,907 |
| Intangibles | 34,499 | 32,416 | 36,418 |
| Other | .. | .. | .. |
| Total non-current assets | 23,577,884 | 24,334,657 | 25,786,325 |
| TOTAL ASSETS | 24,693,140 | 25,541,948 | 26,985,286 |
| CURRENT LIABILITIES | | | |
| Payables | 327,286 | 394,860 | 394,860 |
| Accrued employee benefits | 175,903 | 118,651 | 121,304 |
| Interest bearing liabilities and derivatives | 9,488 | 9,593 | 10,299 |
| Provisions | .. | .. | .. |
| Other | 83,188 | 82,458 | 82,458 |
| Total current liabilities | 595,865 | 605,562 | 608,921 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | 370,047 | 370,192 | 360,095 |
| Provisions | 228 | 228 | 228 |
| Other | .. | .. | .. |
| Total non-current liabilities | 370,275 | 370,420 | 360,323 |
| TOTAL LIABILITIES | 966,140 | 975,982 | 969,244 |
| NET ASSETS/(LIABILITIES) | 23,727,000 | 24,565,966 | 26,016,042 |
| EQUITY | | | |
| TOTAL EQUITY | 23,727,000 | 24,565,966 | 26,016,042 |

Controlled cash flow statement

| Department of Education | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 10,365,369 | 10,324,090 | 11,131,218 |
| User charges and fees | 438,014 | 456,410 | 438,617 |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | 180,074 | 192,117 | 198,639 |
| Interest and distribution from managed funds received | 10,375 | 10,112 | 10,107 |
| Taxes | .. | .. | .. |
| Other | 24,801 | 64,736 | 24,674 |
| Outflows: | | | |
| Employee costs | (8,165,503) | (8,234,863) | (8,552,467) |
| Supplies and services | (1,754,801) | (1,777,963) | (2,001,711) |
| Grants and subsidies | (385,046) | (401,285) | (448,677) |
| Borrowing costs | (26,157) | (19,373) | (25,016) |
| Other | (39,157) | (42,575) | (42,425) |
| Net cash provided by or used in operating activities | 647,969 | 571,406 | 732,959 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (1,446,629) | (1,263,124) | (1,457,070) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (1,446,629) | (1,263,124) | (1,457,070) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | 850,752 | 495,879 | 754,559 |
| Outflows: | | | |
| Borrowing redemptions | (8,374) | (8,374) | (9,108) |
| Finance lease payments | (380) | (380) | (283) |
| Equity withdrawals | .. | .. | .. |
| Net cash provided by or used in financing activities | 841,998 | 487,125 | 745,168 |
| Net increase/(decrease) in cash held | 43,338 | (204,593) | 21,057 |
| Cash at the beginning of financial year | 901,101 | 1,242,650 | 1,038,057 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 944,439 | 1,038,057 | 1,059,114 |

Administered income statement

| Department of Education | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 4,620,329 | 4,806,511 | 5,022,901 |
| Taxes | .. | .. | .. |
| User charges and fees | 57,374 | 61,460 | 64,105 |
| Royalties and land rents | .. | .. | .. |
| Grants and other contributions | 3,471,950 | 3,626,803 | 3,817,729 |
| Interest and distributions from managed funds | .. | .. | .. |
| Other revenue | 285 | 835 | 835 |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 8,149,938 | 8,495,609 | 8,905,570 |
| EXPENSES | | | |
| Employee expenses | .. | .. | .. |
| Supplies and services | 3 | 3 | 3 |
| Grants and subsidies | 4,620,326 | 4,806,508 | 5,022,898 |
| Depreciation and amortisation | .. | .. | .. |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | .. | .. | .. |
| Losses on sale/revaluation of assets | 21 | 21 | 21 |
| Transfers of Administered Revenue to Government | 3,529,588 | 3,689,077 | 3,882,648 |
| Total expenses | 8,149,938 | 8,495,609 | 8,905,570 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

Administered balance sheet

| Department of Education | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 766 | 337 | 337 |
| Receivables | 10,577 | 8,311 | 8,311 |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | .. | .. | .. |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 11,343 | 8,648 | 8,648 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | .. | .. | .. |
| Intangibles | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current assets | .. | .. | .. |
| TOTAL ASSETS | 11,343 | 8,648 | 8,648 |
| CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Transfers to Government payable | 11,131 | 8,436 | 8,436 |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total current liabilities | 11,131 | 8,436 | 8,436 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 11,131 | 8,436 | 8,436 |
| NET ASSETS/(LIABILITIES) | 212 | 212 | 212 |
| EQUITY | | | |
| TOTAL EQUITY | 212 | 212 | 212 |

Administered cash flow statement

| Department of Education | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 4,620,329 | 4,851,923 | 5,022,901 |
| User charges and fees | 57,353 | 61,443 | 64,084 |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | 3,471,950 | 3,626,803 | 3,817,729 |
| Interest and distribution from managed funds received | .. | .. | .. |
| Taxes | .. | .. | .. |
| Other | 285 | 837 | 835 |
| Outflows: | | | |
| Employee costs | .. | .. | .. |
| Supplies and services | (3) | (44) | (3) |
| Grants and subsidies | (4,620,326) | (4,806,508) | (5,022,898) |
| Borrowing costs | .. | .. | .. |
| Other | .. | .. | .. |
| Transfers to Government | (3,529,588) | (3,689,077) | (3,882,648) |
| Net cash provided by or used in operating activities | .. | 45,377 | .. |
| 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 | .. | 45,377 | .. |
| Cash at the beginning of financial year | 766 | (45,040) | 337 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 766 | 337 | 337 |

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.

The agency supports the government's objectives for the community:

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

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

| Agency's service area | Agency's objectives |
|---|--|
| Curriculum, assessment and certification To provide curriculum, assessment and certification services that enable schools to achieve quality learning outcomes for their students | Deliver quality curriculum, assessment and certification services Provide educational leadership and support to achieve quality learning outcomes |

Key deliverables

In 2022–23, the QCAA will:

- work with schools and schooling sectors to consolidate the recently revised Queensland Certificate of Education (QCE) system
- commission an independent evaluation of the new QCE system to assess its development and implementation, and identify potential improvements
- begin reviewing the suite of senior syllabuses to ensure they reflect best practice in teaching and learning, provide students with the opportunity to develop the 21st century skills, are current and responsive to advances in knowledge and stakeholder needs, and promote diversity and the health and wellness of students
- develop resources to assist schools to prepare for the implementation of the revised the P–10 Australian Curriculum
- continue to provide resources and training to assist educators to provide high quality opportunities and experiences for our very young learners in kindergarten so they are ready for the next stage of their education
- 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.

Performance statement

Queensland Curriculum and Assessment Authority

Objective

To provide curriculum, assessment and certification services that enable schools to achieve quality learning outcomes for their students.

Description

The Queensland Curriculum and Assessment Authority (QCAA) is responsible for kindergarten guideline 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 | 2021–22 Target/Est. | 2021–22 Est. Actual | 2022–23 Target/Est. |
|---|------------------------|------------------------|------------------------|
| Effectiveness measures | | | |
| Overall client satisfaction with syllabuses and support materials developed by the QCAA ^{1, 2} | 93% | 85% | 93% |
| Quality of certification processes: the percentage of Year 12 students whose Queensland Certificate of Education (QCE) eligibility status changed following a review process ³ | 0.01% | 0.01% | 0.01% |
| Efficiency measures | | | |
| Average cost per student of developing and issuing the National Assessment Program – Literacy and Numeracy student reports ⁴ | \$28 | \$36 | \$33 |
| Average cost per student of delivering the QCE system ^{5, 6} | \$848 | \$615 | \$597 |

Notes:

1. The wording of this service standard has changed from the 2021–22 *Service Delivery Statements* (SDS) to clarify it is measuring 'overall' satisfaction. No changes have been made to the calculation methodology.
2. The variance between 2021–22 Target/Estimate and the 2021–22 Estimated Actual can be attributed to the redevelopment of the entire suite of senior syllabuses to support the introduction of the new QCE system from 2019. Schools are still becoming familiar with the new curriculum content and assessment processes while contending with COVID-19 related disruptions to schooling.
3. The wording of this service standard has changed from the 2021–22 SDS to clarify what is being measured and better align to the terminology used in the *Education (Queensland Curriculum and Assessment Authority) Act 2014*. No changes have been made to the calculation methodology.
4. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to enterprise bargaining agreement increases and the impact of inflation with vendor contracts. This resulted in higher costs (e.g. salaries, printing and freight). These increases have also resulted in an increase to the 2022–23 Target/Estimate.
5. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to the impact of COVID-19 restrictions requiring many of the QCAA's major activities to move online. This has led to significant savings in travel, catering and venue hire.
6. The variance between the 2021–22 Target/Estimate and the 2022–23 Target/Estimate is due to the continuation of the QCAA's major activities being delivered online.

Budgeted summary

Staffing

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

| Service area | 2021–22 Budget | 2021–22 Est. Actual | 2022–23 Budget |
|--|----------------|---------------------|----------------|
| Curriculum, assessment and certification | 298 | 298 | 292 |
| Total FTEs | 298 | 298 | 292 |

Financial statements

Income statement

The increase in the operating surplus in both the 2021–22 Estimated Actual and 2022–23 Budget when compared to the 2021–22 Budget can mainly be attributed to savings from moving planned face-to-face activities online. Almost 8,000 casual assessors are trained and employed by QCAA for internal assessment quality assurance processes and external assessment marking. The effect of the COVID-19 pandemic has meant that these activities are now largely online, resulting in significant savings in travel, venue hire and catering.

Balance sheet

The growth in net assets in both the 2021–22 Estimated Actual and 2022–23 Budget is mainly due to an increase in the cash balance resulting from the operating surpluses in the income statement.

Income statement

| Queensland Curriculum and Assessment Authority | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| INCOME | | | |
| Taxes | .. | .. | .. |
| User charges and fees | 1,710 | 2,198 | 1,796 |
| Grants and other contributions | 86,303 | 87,971 | 88,274 |
| Interest and distributions from managed funds | 330 | 284 | 386 |
| Other revenue | 4 | 32 | 14 |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 88,347 | 90,485 | 90,470 |
| EXPENSES | | | |
| Employee expenses | 55,606 | 54,735 | 52,876 |
| Supplies and services | 25,715 | 20,829 | 22,492 |
| Grants and subsidies | 15 | 15 | .. |
| Depreciation and amortisation | 3,081 | 2,964 | 2,953 |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | 105 | 128 | 148 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | 84,522 | 78,671 | 78,469 |
| OPERATING SURPLUS/(DEFICIT) | 3,825 | 11,814 | 12,001 |

Balance sheet

| Queensland Curriculum and Assessment Authority | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 14,746 | 28,570 | 43,427 |
| Receivables | 1,216 | 1,392 | 1,512 |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | 3,074 | 1,182 | 1,144 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 19,036 | 31,144 | 46,083 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 1,220 | 1,442 | 1,350 |
| Intangibles | 21,971 | 22,591 | 19,821 |
| Other | .. | 392 | 392 |
| Total non-current assets | 23,191 | 24,425 | 21,563 |
| TOTAL ASSETS | 42,227 | 55,569 | 67,646 |
| CURRENT LIABILITIES | | | |
| Payables | 994 | 2,708 | 2,758 |
| Accrued employee benefits | 899 | 939 | 963 |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | 109 | 77 | 79 |
| Other | 44 | 11 | 11 |
| Total current liabilities | 2,046 | 3,735 | 3,811 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | 2,046 | 3,735 | 3,811 |
| NET ASSETS/(LIABILITIES) | 40,181 | 51,834 | 63,835 |
| EQUITY | | | |
| TOTAL EQUITY | 40,181 | 51,834 | 63,835 |

Cash flow statement

| Queensland Curriculum and Assessment Authority | 2021–22 Budget \$'000 | 2021–22 Est. Actual \$'000 | 2022–23 Budget \$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| User charges and fees | 1,860 | 3,233 | 1,772 |
| Grants and other contributions | 86,303 | 87,971 | 88,274 |
| Interest and distribution from managed funds received | 315 | 292 | 371 |
| Taxes | .. | .. | .. |
| Other | 2,041 | 2,079 | 2,087 |
| Outflows: | | | |
| Employee costs | (55,605) | (55,222) | (52,726) |
| Supplies and services | (31,898) | (25,594) | (24,690) |
| Grants and subsidies | (15) | (15) | .. |
| Borrowing costs | .. | .. | .. |
| Other | (271) | (75) | (140) |
| Net cash provided by or used in operating activities | 2,730 | 12,669 | 14,948 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (437) | (2,118) | (91) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (437) | (2,118) | (91) |
| 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 | 2,293 | 10,551 | 14,857 |
| Cash at the beginning of financial year | 12,453 | 18,019 | 28,570 |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | 14,746 | 28,570 | 43,427 |

Glossary of terms

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



Queensland Budget 2022–23

Service Delivery Statements

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