

# **Service Delivery Statements**

**Department of Education**

# 2018–19 Queensland Budget Papers

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## **Service Delivery Statements**

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## Department of Education

### Summary of portfolio

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# Portfolio overview

## Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for Education and Minister for Industrial Relations:

### Minister for Education and Minister for Industrial Relations

The Honourable Grace Grace MP

### Department of Education

Director-General: Tony Cook

**Service area 1:** Early Childhood Education and Care

**Service area 2:** School Education

**Service area 3:** Industrial Relations

The Minister for Education and the Minister for Industrial Relations is also responsible for:

### Queensland Curriculum and Assessment Authority

Chief Executive Officer: Chris Rider

**Objective:** To support the Queensland education community by providing high-quality syllabuses, assessment, certification and tertiary entrance services

Additional information about these agencies can be sourced from:

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

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

[www.worksafe.qld.gov.au](http://www.worksafe.qld.gov.au)

# Departmental overview

The Department of Education is building Queensland's future by giving all children a great start, engaging young people in learning and creating safe, fair and productive workplaces and communities. This contributes to the Queensland Government's plans for the community to:

- create jobs in a strong economy - supporting young Queenslanders to engage in education, training or work
- give all our children a great start - developing and implementing a whole-of-government Early Years Plan to support Queensland children's early learning and development
- keep Queenslanders healthy - enhancing student wellbeing by promoting resilience and educating students about respectful relationships
- keep communities safe - continuing to meet the diverse needs of Queensland workplaces and communities through legislative compliance, enforcement, education and engagement activities across the state.

We are working collaboratively in the areas of early childhood and school education to create connected and accessible learning pathways for children and young people. Our ongoing commitment to *Advancing education: An action plan for education in Queensland* (Advancing Education) is ensuring Queensland students are on the path to success, inspired to become lifelong learners and global citizens equipped with the right skills for the future.

Through the Office of Industrial Relations, we are committed to ensuring Queenslanders can work together in environments that are fair, safe and productive. We are working with the community and our industry partners to set clear safety standards, ensure compliance, and shape a better future for all workers and Queenslanders.

Our commitments to lift learning outcomes and ensure safer, fairer and more productive workplaces are reflected in the strategic outcomes for the following service delivery areas.

## Early Childhood Education and Care

The early years are a critical time in a child's development. The department is committed to all Queensland children having access to quality early learning and development opportunities.

In line with Advancing Education, the department is supporting the delivery of quality early years education and care across Queensland by:

- implementing a collaborative, networked approach across schools, community and the early childhood sector to support children's positive transition to school
- strengthening community partnerships to expand access to integrated services that respond to local needs
- working with stakeholders and communities to increase participation of Aboriginal and Torres Strait Islander children, vulnerable and disadvantaged children, and children with disability and/or complex needs, in early childhood programs
- supporting a highly skilled and capable early childhood workforce.

## School Education

Preparing Queensland students for their future in the knowledge-based economy and as valuable contributors to the global community is a key role of the department. To lift learning outcomes, the Queensland Government is recruiting more teachers, developing our teachers' skills, building new schools and classrooms to cater for growth, and providing students with a world class education to meet the demands of new industries, changing technology and global innovation.

In line with Advancing Education, the department is continuing to help schools to support students by:

- improving the teaching and learning of science, technology, engineering and mathematics (STEM) in state schools
- implementing the Australian Curriculum: Digital Technologies, including coding and robotics
- enhancing student wellbeing by promoting resilience and educating students about respectful relationships
- providing inclusive education for all Queensland students, including students with disability
- implementing the new senior assessment and tertiary entrance systems
- investing in facilities by boosting funding for capital infrastructure and maintenance
- reconnecting at-risk or disengaged students to learning through case management and quality alternative learning.

## Industrial Relations

Fair, safe and productive workplaces are every Queenslanders' right. The department is providing a holistic and multi-faceted system comprising Workplace Health and Safety Queensland, the Electrical Safety Office, Workers' Compensation Regulator, and Industrial Relations. This systemic response means we are well-positioned to meet the diverse needs of Queensland workplaces and communities through legislative compliance, enforcement, education and engagement activities across the state.

The department is making Queensland safer and supporting fair and productive workplaces by:

- ensuring work health, electrical safety and industrial relations laws are enforced
- ensuring a fair and efficient workers' compensation scheme that better serves industry and injured workers
- driving safety leadership and culture through education and engagement
- supporting workplace productivity and fairness through an equitable industrial relations framework
- ensuring sound policy and legislative frameworks are in place to achieve high quality strategic outcomes.

# Service performance

The service area structure presented reflects the machinery-of-government changes, effective 12 December 2017, under which the former Department of Education and Training was renamed as the Department of Education.

As part of the machinery-of-government changes the:

- Industrial Relations service area was transferred from Queensland Treasury
- Training and Skills service area was transferred to the Department of Employment, Small Business and Training.

## Early Childhood Education and Care

### Service area objective

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

### Service area 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, regulation, assessment and rating of education and care services.

### 2018-19 service area highlights

- Developing and implementing a whole-of-government Early Years Plan to support Queensland children's early learning and development.
- Continuing to support kindergarten participation and access for Aboriginal and Torres Strait Islander children and children from vulnerable and disadvantaged communities.
- Investing \$24.3 million in 2018-19 to support the operation of Early Years Places in more than 50 locations across Queensland.
- Establishing a new Early Years Place facility in Tara to improve accessibility for children and families.
- Embedding an early childhood learning and development focus in family support services through the Pathways for Early Learning and Development initiative in 12 priority locations across Queensland.
- Delivering greater access to kindergarten in up to 38 remote communities through the Remote Kindergarten Pilot in state schools.
- Expanding the partnership with the Institute for Urban Indigenous Health to promote the importance of early childhood education through the Deadly Kindies program.
- Continuing to support Queensland kindergartens to develop inclusive programs to support children with disability to participate in kindergarten.
- Offering families with children under one year of age free playgroup membership through continued delivery of Play Stars in partnership with Playgroup Queensland.
- Fostering a highly skilled and capable early childhood workforce through ongoing implementation of the Early Childhood Education and Care Workforce Action Plan.
- Improving regulatory practices under the Regulating for Quality initiative to drive continual improvement in early childhood education and care.
- Continuing to provide resources and support to promote a collaborative, networked approach across schools and early childhood services, in partnership with families to support positive transitions to school.
- Working with stakeholders from the early childhood sector, representative parent groups and schools to improve access to and use of the Transition to School Statement.

Department of Education	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<b>Service area: Early Childhood Education and Care</b>				
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Proportion of Queensland children enrolled in an early childhood education program	1, 2, 3, 4	95%	99.0%	95%
Proportion of enrolments in an early childhood education program:	1, 2, 3, 4, 5, 6, 7			
Indigenous children		95%	91.7%	95%
Children who reside in disadvantaged areas		95%	90.7%	95%
Proportion of children developmentally on track on four or more (of five) Australian Early Development Census (AEDC) domains	8	65%	64.9%	65%
<i>Efficiency measure</i>				
Average cost of service per child - kindergarten	9	New measure	New measure	\$2,700

Notes:

1. The National Early Childhood Education and Care Census is conducted in the first week of August each year. Data is published by the Australian Bureau of Statistics (ABS) in the Preschool Education Australia publication catalogue 4240.0.
2. The nationally agreed benchmark established under the National Partnership Agreement (NPA) on Universal Access to Early Childhood Education is 95 per cent. Under the NPA for Universal Access to Early Childhood Education, Queensland is committed to achieving and maintaining access to an early childhood education program for all children in the year before full-time school.
3. Early childhood education program: a quality play-based program in accordance with the Early Years Learning Framework and the National Quality Standard delivered by a degree-qualified early childhood teacher to children in the year before full-time school.
4. In November 2017, the ABS republished Preschool Education Australia 2016, using a new counting methodology for enrolments in early childhood education programs. These results represent a break in series and are not comparable to data published in previous years.
5. The measures represent the proportion of children enrolled from each cohort group as a proportion of the estimated total population for that cohort group in Queensland.
6. Indigenous: a person who identifies at enrolment to be of Aboriginal and/or Torres Strait Islander origin.
7. Disadvantaged: a person who resides in statistical areas classified by the ABS in the bottom quintile using the Index of Relative Socio-Economic Disadvantage.
8. The AEDC is a population measure of how children have developed by the time they start school. Data is captured on five domains of early childhood development: physical health and wellbeing, social competence, emotional maturity, language and cognitive skills, and communication skills and general knowledge. It is a national census based on a large population, which tends to change incrementally. The census is conducted every three years with the last census conducted in 2015. Both the 2017-18 and 2018-19 Estimated Actual are based on the 2015 census results.
9. This is a new efficiency measure for the service area. It is calculated by dividing Queensland Government real recurrent expenditure on kindergarten (preschool) services by the number of four and five year old children enrolled in kindergarten in Queensland. The cost per service does not include fees paid by parents and carers.



## School Education

### Service area objective

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

### Service area description

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

### 2018-19 service area highlights

- Employing more than 1,000 teachers as part of a four-year commitment to employ more than 3,700 teachers.
- Allocating \$14.4 million over four years from 2018-19 (including an allocation of \$1.5 million for non-state schools through the basket nexus funding arrangements) to employ up to 45 additional instrumental music teachers.
- Investing \$107 million over three years from 2018-19 to develop and implement our Teaching Queensland's Future program to ensure we meet the demand for quality teachers across the state.
- Boosting the Building Future Schools Fund by \$308 million over six years from 2018-19 to a total of \$808 million to deliver world class learning environments for students and to support enrolment growth in state schools.
- Investing up to \$235 million over four years from 2018-19 under the Renewing Our Schools program in 17 high schools across the state to enhance and upgrade facilities.
- Investing an additional \$25.6 million over two years from 2018-19 to deliver renewal works at 31 state schools.
- Delivering the three year \$97 million Advancing Clean Energy in Schools program to upgrade and install solar and energy efficiency measures in Queensland state schools.
- Investing \$31.1 million over four years from 2017-18 to establish four Centres for Learning and Wellbeing across rural and remote Queensland to support teacher professional development and wellbeing.
- Providing \$250 million over two years from 2018-19 for additional facilities in state secondary schools to accommodate the six full secondary cohorts in state schools in 2020.
- Investing \$210.4 million in 2018-19 in school maintenance to ensure it remains at one percent of state school asset replacement value.
- Continuing to implement the Digital Technologies curriculum (including coding and robotics) in every state school and commencing the Advancing STEM initiative that will allocate \$81.3 million in funding over four years from 2017-18 to provide STEM expertise in all state primary schools.
- Investing up to \$1.5 million over three years from 2018-19 to recruit and train a reading army of up to 3,000 volunteers to reintroduce the Ready Reader program in partnership with Volunteering Queensland.
- Continuing Youth Engagement Hubs to target vulnerable and disengaged young people, with cross-agency efforts through the Youth Engagement Alliance to support transition to education, training and employment pathways.
- Continuing to support Queensland's work to prevent and address bullying and cyberbullying through tailored education programs, promotion of cybersafety, school based support services, and leading the National Day of Action against Bullying and Violence and the Bullying. No Way! Website on behalf of all other education jurisdictions.
- Contributing to the development and implementation of the Queensland Government response to the *Report of the Royal Commission into Institutional Responses to Child Sexual Abuse*.
- Continuing to improve the educational outcomes of Aboriginal and Torres Strait Islander students across Queensland by focusing on key outcomes, including improved attendance, participation, engagement and retention.
- Providing \$4.4 million in 2018-19 to continue the delivery of Clontarf Foundation Academies to improve the education, discipline, life skills, self-esteem and employment prospects for male Aboriginal and Torres Strait Islander students.
- Committing \$1.7 million in 2018-19 for the Stars Foundation, Brisbane Broncos, Netball Queensland and the Girls Academy program to implement programs in Queensland state schools for female Aboriginal and Torres Strait Islander students.
- Continuing the implementation of enhancements for school administrative and support staff under the \$102 million four year initiative to recognise school Business Managers and Schools Officers and enhance school administrative staffing allocations.

- Continuing to implement recommendations from the *Review of education for students with disability* by working in partnership with schools, teachers, support staff and other stakeholders to lift learning outcomes for students with disability.
- Delivering evidence-based information, support and advice, through the Autism Hub and Reading Centre to assist school leaders, teachers and parents to improve educational achievement for students.
- Continuing to provide opportunities for Queensland students to further develop their physical, academic, and social skills through the department's representative school sport program.

Department of Education	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<b>Service area: School Education</b>	1			
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Year 3 Test - Proportion of students at or above the National Minimum Standard:				
All students:	2, 3			
Reading		95%	93.1%	95%
Writing		96%	95.1%	96%
Numeracy		95%	93.9%	95%
Indigenous students:	2, 3, 4			
Reading		87%	83.1%	87%
Writing		90%	86.7%	90%
Numeracy		86%	81.9%	86%
Year 5 Test - Proportion of students at or above the National Minimum Standard:				
All students:	2, 3			
Reading		95%	92.6%	95%
Writing		90%	85.9%	90%
Numeracy		95%	94.5%	95%
Indigenous students:	2, 3, 4			
Reading		88%	80.1%	88%
Writing		77%	67.8%	77%
Numeracy		84%	83.5%	84%
Year 7 Test - Proportion of students at or above the National Minimum Standard:				
All students:	2, 3			
Reading		95%	90.3%	95%
Writing		92%	82.1%	92%
Numeracy		96%	94.3%	96%
Indigenous students:	2, 3, 4			
Reading		88%	75.0%	88%
Writing		78%	63.1%	78%

Department of Education	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Numeracy		91%	85.3%	91%
Year 9 Test - Proportion of students at or above the National Minimum Standard: All students:	2, 3			
Reading		90%	87.2%	90%
Writing		86%	69.3%	86%
Numeracy		96%	95.8%	96%
Indigenous students:	2, 3, 4			
Reading		78%	71.3%	78%
Writing		69%	45.7%	69%
Numeracy		91%	90.6%	91%
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement	5	98%	98.1%	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	5	98%	97.8%	98%
Proportion of Overall Position (OP)/IBD students who received an OP 1 to 15 or an IBD	5	76%	78.6%	76%
Proportion of students who, six months after completing Year 12, are participating in education, training or employment	6, 7, 8	88%	82.0%	88%
Proportion of parents satisfied with their child's school	9	94%	93.3%	94%
<i>Efficiency measures</i> Average cost of service per student:				
Primary (Prep - Year 6)		\$13,387	\$13,385	\$13,796
Secondary (Year 7 - Year 12)		\$14,467	\$14,463	\$14,738
Students with disability		\$29,092	\$29,073	\$29,173

Notes:

1. These service standards relate to the state schooling sector only.
2. The National Assessment Program - Literacy and Numeracy (NAPLAN) tests are conducted in May each year. The 2017-18 Estimated Actual reflects the 2017 NAPLAN outcomes.
3. 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 and sustained improvement trajectory since testing commenced.
4. Indigenous: a person who identifies at enrolment to be of Aboriginal and/or Torres Strait Islander origin.
5. Data for 2017 graduates provided by the Queensland Curriculum and Assessment Authority as at February 2018.
6. 'Students' refers to Year 12 completers. Data is sourced from the Next Step Survey conducted by the department each year. The 2017-18 Estimated Actual reflects the 2017 Next Step Survey data of 2016 Year 12 completers.
7. Economic and employment conditions which prevail when students leave school have a significant impact on this measure.

8. This is a whole-of-government measure that is influenced by a range of policy, program and service delivery initiatives administered at local, state and national levels. Other stakeholders directly contributing to this outcome include the Queensland Department of Employment, Small Business and Training, Queensland Treasury, the Australian Government Department of Education and Training as well as the non-government sector.
9. Parents and caregivers each year are asked to respond about their level of satisfaction over the school year through the School Opinion Survey. This figure represents the results from the 2017 survey.

## Industrial Relations

### Service area objective

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

### Service area description

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

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

### Services

- Industrial relations
- Administration of the Industrial Court and Commission system
- Work health and safety services
- Electrical safety services
- Workers' compensation services.

### 2018-19 service area highlights

- Continuing to implement the recommendations from the *Best Practice Review of Workplace Health and Safety Queensland Final Report 2017*.
- Implementing recommendations from the five-yearly review of the operation of the workers' compensation scheme under the *Workers' Compensation and Rehabilitation Act 2003*.
- Progressing actions in response to the Parliamentary Committee's Report into Coal Workers' Pneumoconiosis.
- Increasing the number of Occupational Therapists on WorkCover's Return to Work Services Provider Panel.
- Continuing to oversee the regulation of Workplace Health and Safety Queensland (WHSQ).
- Overseeing the ongoing delivery of the legislative reforms and regulatory improvements to Queensland's industrial relations workplace health and safety and electrical safety systems.
- Investigating options for a portable long service leave scheme for social and community service workers.
- Investigating the incidence of wages theft to inform the government and support the federal jurisdiction that regulates private sector industrial relations.
- Ensuring the successful implementation of Queensland's *Labour Hire Licensing Act 2017* and resourcing the enforcement of the licensing scheme.
- Ensuring all enterprise bargaining and resulting industrial agreements in Queensland's public sector and government-owned corporations falls within the Queensland Government Wages Policy.
- Leading submissions on behalf of the Queensland Government to the national Annual Wage Review and the State Wage Case.
- Continuing to conduct targeted compliance and advisory activities to improve work health and safety, electrical safety and industrial relations outcomes.
- Continuing to implement the recommendations of the independent review of Queensland's electrical licensing system and work with industry to build electrical workforce skills and capability to respond to emerging technologies.
- Partnering with stakeholders to implement the *Electrical Safety Plan for Queensland 2018-2022*.

Department of Education	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<b>Service area: Industrial Relations</b>	1			
<b>Service: Industrial relations</b>				
<b>Service standards</b> <i>Effectiveness measures</i> Overall client satisfaction with inspectorate's effectiveness and professionalism	2, 3	85%	97%	85%
Overall client satisfaction with the services and advice provided on public sector industrial relations	2, 3	85%	85%	85%
<i>Efficiency measures</i> Cost of Industrial Relations services per Queensland worker	4	\$2.60	\$3.38	\$3.40
Cost of public sector industrial and employee relations per Queensland public sector worker	5	\$6.30	\$6.55	\$6.50
<b>Service: Administration of the Industrial Court and Commission system</b>				
<b>Service standards</b> <i>Effectiveness measure</i> Percentage of matters resolved at conference		65%	65%	65%
<i>Efficiency measure</i> Percentage of matters filed with the Industrial Registry and processed within 24 hours	6	New measure	New measure	95%
<b>Service: Work health and safety services</b>				
<b>Service standards</b> <i>Effectiveness measure</i> Overall client satisfaction with inspectorate's effectiveness and professionalism	2, 3	85%	87%	85%
<i>Efficiency measure</i> Cost of WHSQ services per worker covered by the workers' compensation scheme		\$30.95	\$29.83	\$30.95
<b>Service: Electrical safety services</b>				
<b>Service standards</b> <i>Effectiveness measures</i> Reduction in the number of reported serious electrical incidents on a five year rolling average	7	New measure	New measure	10%
Overall client satisfaction with inspectorate's effectiveness and professionalism	3	85%	91%	85%

Department of Education	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<i>Efficiency measure</i> Cost of electrical safety services per person in Queensland		\$3.95	\$3.99	\$3.95
<b>Service: Workers compensation services</b>				
<b>Service standards</b>				
<i>Effectiveness measure</i> Cost of Workers' Compensation Regulator service per worker covered by the workers' compensation scheme	8	\$9.40	\$9.64	\$9.80
<i>Efficiency measure</i> Cost per Workers' Compensation disputation	9	\$2,700	\$2,850	\$2,800

Notes:

1. This service area was transferred from Queensland Treasury following machinery-of-government changes.
2. This service standard considers quality, timeliness, staff knowledge, access and outcome. Data is collected via a telephone survey.
3. This is a biannual measure. Further trend data is required before targets are adjusted.
4. This service standard is calculated based on the total cost of Industrial Relations services divided by the Queensland labour force, which is sourced from the Australian Bureau of Statistics (ABS) Cat 6202.0 – Labour Force, Australia, Table 06. The increase in the 2017-18 Estimated Actual and the 2018-19 Target/Estimate is due to funding for the Labour Hire Licensing Scheme.
5. This service standard is calculated based on Industrial Relations Public Sector budget divided by the Queensland public sector labour force, which is sourced from the ABS Cat 6248.0 – Employment and Earnings, Public Sector. The increase in the 2017-18 Estimated Actual and the 2018-19 Target/Estimate is due to an increase in costs to support the continued provision of efficient and modern Industrial Relations services.
6. This is a new service standard introduced to measure the efficiency of Queensland Industrial Relations Commission services. It is calculated based on the time taken to file the matter and the time taken to enter the matter into the Case Management System.
7. This new measure is based on a five year rolling average of the number of verified serious electrical incidents reported rather than a yearly count. It replaces the discontinued measure 'The number of reported serious electrical incidents involving powerlines, installations and electrical equipment per million population'.
8. The increase in the 2017-18 Estimated Actual and the 2018-19 Target/Estimate is due to increased costs paid to the Queensland Ambulance Service.
9. The increase in the 2017-18 Estimated Actual and the 2018-19 Target/Estimate is due to an increase in employee expenses.

## Discontinued measures

Performance measures included in the *2017-18 Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Department of Education	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<b>Service area: Industrial Relations</b>				
Number of workplace health and safety incidents notified to Workplace Health and Safety Queensland (WHSQ) per 10,000 employing businesses	1	190	192	Discontinued measure
The number of reported serious electrical incidents involving powerlines, installations and electrical equipment per million population	2	6	9	Discontinued measure

Notes:

1. This measure has been discontinued as WHSQ has no control over the number of incidents notified by the public. It will however continue to be reported internally and to the Workplace Health and Safety Board.
2. This measure has been discontinued and has been replaced by a new effectiveness measure 'Reduction in the number of reported serious electrical incidents on a five year rolling average'.



## 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, which includes financial assistance to non-state schools for both capital and recurrent purposes. In 2018-19 a total of \$781 million in State funded recurrent and capital grants will be directed to non-state schools. This includes a new round of capital grant funding for non-state schools of \$45 million per annum totalling \$135 million over three years.

The department also administers Australian Government funds received for non-state schools in Queensland.

In addition, the department administers funds on behalf of the State including:

- \$252,000 in financial support to student hostels.
- \$4.1 million to community organisations for the provision of specialist support for students with special needs.

Financial statements and variance explanations in relation to administered items appear in the departmental financial statements.

## Administered items statement

Department of Education <sup>1</sup>	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Actual \$'000	2018-19 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		681,387	681,387	676,426
Grammar school endowments		164	164	164
School Transport		6,063	6,020	6,170
<b>Total recurrent funding for non-state schools</b>		<b>687,614</b>	<b>687,571</b>	<b>682,760</b>
<b>Capital assistance for non-state schools</b>				
Capital assistance	3, 7	45,982	45,982	47,809
External Infrastructure		5,393	5,393	5,592
Non-State Capital Grants Other	4, 8	41,200	41,200	45,000
<b>Total capital assistance for non-state schools</b>		<b>92,575</b>	<b>92,575</b>	<b>98,401</b>
<b>Total assistance for non-state schools</b>		<b>780,189</b>	<b>780,146</b>	<b>781,161</b>
<b>Assistance to other non-state sector</b>				
<b>Student Hostels</b>				
Recurrent		184	149	152
Capital		100	100	100
<b>Total Student Hostels</b>		<b>284</b>	<b>249</b>	<b>252</b>
Textbook and resource allowances	5, 9	23,178	22,923	23,887
Weekend and vacation travel		44	44	44
Community Organisations		4,025	3,997	4,097
Non-state Accreditation Board		54	54	54
<b>Total Assistance to other non-state sector</b>		<b>27,585</b>	<b>27,267</b>	<b>28,334</b>
<b>Total Assistance to non-state sector</b>		<b>807,774</b>	<b>807,413</b>	<b>809,495</b>
<b>Other</b>				
Textbook and resource allowance - state		34,918	34,997	37,336
Queensland Curriculum and Assessment Authority		33,982	33,516	34,003
Other		100	100	100
<b>Total State Funding</b>		<b>876,774</b>	<b>876,026</b>	<b>880,934</b>
<b>Australian Government assistance to non-state education</b>	2, 6, 10	<b>2,507,087</b>	<b>2,537,268</b>	<b>2,669,890</b>
<b>TOTAL ADMINISTERED ITEMS</b>		<b>3,383,861</b>	<b>3,413,294</b>	<b>3,550,824</b>

Notes:

1. Table excludes the Office of Industrial Relations revenue and Transfers of Administered Revenue to Government.
2. Increase from the 2017-18 Adjusted Budget to the 2017-18 Estimated Actual reflects the change in the level of Australian Government funding to non-state schools.
3. Increase from the 2017-18 Adjusted Budget to the 2018-19 Budget is due to the impact of Building Price Index (BPI) indexation.
4. Increase from the 2017-18 Adjusted Budget to the 2018-19 Budget is due to new round of capital grant funding for non-state schools.
5. Increase from the 2017-18 Adjusted Budget to the 2018-19 Budget is due to the net impact of student enrolments and Consumer Price Index (CPI) indexation.
6. Increase from the 2017-18 Adjusted Budget to the 2018-19 Budget reflects the change in the level of Australian Government funding to non-state schools.
7. Increase between the 2017-18 Estimated Actual and the 2018-19 Budget is due to the impact of BPI indexation.
8. Increase between the 2017-18 Estimated Actual and the 2018-19 Budget is due to new round of capital grant funding for non-state schools.
9. Increase between the 2017-18 Estimated Actual and the 2018-19 Budget is due to the net impact of student enrolments and CPI indexation.
10. Increase between the 2017-18 Estimated Actual and the 2018-19 Budget reflects the change in the level of Australian Government funding to non-state schools.

# Departmental budget summary

The table below shows the total resources available in 2018-19 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Education	2017-18 Adjusted Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	132,708	23,160	115,007
Balance of service appropriation	8,815,284	8,764,595	8,688,111
Other revenue	531,094	583,676	618,075
<b>Total income</b>	<b>9,479,086</b>	<b>9,371,431</b>	<b>9,421,193</b>
<b>Expenses</b>			
Early Childhood Education and Care	314,755	251,906	270,773
School Education	8,626,333	8,593,613	8,994,639
Office of Industrial Relations	71,102	76,215	155,781
Training and Skills	466,896	449,697	..
<b>Total expenses</b>	<b>9,479,086</b>	<b>9,371,431</b>	<b>9,421,193</b>
<b>Operating surplus/(deficit)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>17,908,504</b>	<b>18,415,892</b>	<b>19,023,549</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	2,507,087	2,537,268	2,669,890
Appropriation revenue	3,383,861	3,413,294	3,550,824
Other administered revenue	23,201	26,272	53,530
<b>Total revenue</b>	<b>5,914,149</b>	<b>5,976,834</b>	<b>6,274,244</b>
<b>Expenses</b>			
Transfers to government	2,530,267	2,563,519	2,723,399
Administered expenses	3,383,882	3,413,315	3,550,845
<b>Total expenses</b>	<b>5,914,149</b>	<b>5,976,834</b>	<b>6,274,244</b>
<b>Net assets</b>	<b>211</b>	<b>212</b>	<b>212</b>

Note:

1. Appropriation revenue includes State and Commonwealth funding.

## Service area sources of revenue<sup>1</sup>

Sources of revenue 2018-19 Budget					
Department of Education	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Early Childhood Education and Care	270,773	155,262	904	113,603	1,004
School Education <sup>2</sup>	8,994,639	6,810,042	387,363	1,699,367	97,867
Office of Industrial Relations	155,781	32,398	15,820	..	107,563
<b>Total</b>	<b>9,421,193</b>	<b>6,997,702</b>	<b>404,087</b>	<b>1,812,970</b>	<b>206,434</b>

Notes:

1. Explanations of variances are provided in the financial statements.
2. School Education also includes the Office of Non-State Schooling and Assistance to Higher Education.

## Budget measures summary

This table shows a summary of budget measures relating to the department since the 2017-18 State Budget. Further details are contained in *Budget Measures (Budget Paper 4)*.

Department of Education	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Revenue measures</b>					
Administered	..	..	..	..	..
Departmental	3,071	3,382	3,399	3,420	3,441
<b>Expense measures<sup>1</sup></b>					
Administered	(466)	33,645	45,296	45,487	570
Departmental	(50,281)	(93,176)	11,005	8,758	9,553
<b>Capital measures</b>					
Administered	..	..	..	..	..
Departmental	6,316	102,000	298,000	92,080	131,520

Note:

- Figures reconcile with *Budget Measures (Budget Paper 4)*, including the whole-of-government expense measure 'Reprioritisations'.

## Departmental capital program

The department has an extensive capital program across the entire continuum of learning. The 2018-19 highlights of the department's capital program are outlined below:

- \$125.2 million in capital expenditure as part of the \$250 million commitment for new classrooms and infrastructure in state secondary schools to accommodate the six full cohorts in 2020.
- \$122.5 million in capital expenditure to undertake new stages for recently opened schools and provide additional classrooms at existing schools in growth areas throughout the State.
- \$94.5 million in capital expenditure as part of \$808 million Building Future Schools Fund to deliver world class learning environments for students and address enrolment growth pressures in state schools.
- \$84.2 million in capital expenditure to replace and enhance facilities at existing schools.
- \$47 million as part of \$97 million in total funding for the Advancing Clean Energy Schools program to upgrade and install solar and energy efficiency measures in Queensland state schools.
- \$15 million as part of \$235 million in total funding under the Renewing Our Schools program to substantially refurbish and upgrade 17 high schools across the state.
- \$8 million in capital expenditure as part of \$25.6 million in total funding to deliver renewal works at 31 state schools.
- \$4.5 million to continue refurbishment and enhancement of existing Early Childhood Education and Care facilities.

## Capital budget

Department of Education	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
<b>Capital purchases</b>	1			
Total land, buildings and infrastructure		506,260	554,166	590,885
Total plant and equipment		45,200	44,916	52,424
Total other capital		21,206	21,206	25,079
<b>Total capital purchases</b>	2, 3, 4	<b>572,666</b>	<b>620,288</b>	<b>668,388</b>

Notes:

1. Capital purchases include acquisitions under finance leases consistent with *Capital Statement (Budget Paper 3)*. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.
2. Capital purchases in 2017-18 Adjusted Budget and 2017-18 Estimated Actual include acquisitions associated with Training and Skills prior to the machinery-of-government change.
3. The increase between the 2017-18 Adjusted Budget and 2017-18 Estimated Actual relates largely to the acceleration of the Six Full Cohorts program and projects under Building Future Schools Fund, as well as additional capital funding to address enrolment growth and renewal programs.
4. The increase in capital acquisition in 2018-19 predominantly relates to new funding for the Renewing Our Schools Program, school renewal, the Six Full Cohorts program, the Building Future Schools Fund, and to upgrade and install solar and energy efficiency measures in Queensland state schools.

# Staffing<sup>1</sup>

Department of Education	Notes	2017-18 Adjusted Budget	2017-18 Est. Actual	2018-19 Budget
Early Childhood Education and Care		301	301	301
School Education	2, 3	69,216	70,158	71,646
Office of Industrial Relations	4	823	837	837
<b>TOTAL</b>	<b>5</b>	<b>70,340</b>	<b>71,296</b>	<b>72,784</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The difference between the 2017-18 Adjusted Budget and 2017-18 Estimated Actual is impacted by school purchased labour.
3. The increase in the 2018-19 Budget relates to additional school based staff associated with forecast enrolment growth, new initiatives and election commitments.
4. The increase for the Office of Industrial Relations in the 2018-19 Budget is due to staffing related to the implementation of the *Labour Hire Licensing Act 2017*.
5. FTEs include staff funded from all sources including State and Commonwealth funding along with school purchased labour.



# Budgeted financial statements

## Analysis of budgeted financial statements

The Department of Education was impacted by machinery-of-government changes effective from December 2017. These include the transfer of the training and skills function to the new Department of Employment, Small Business and Training, as well as the transfer of the Office of Industrial Relations from Queensland Treasury.

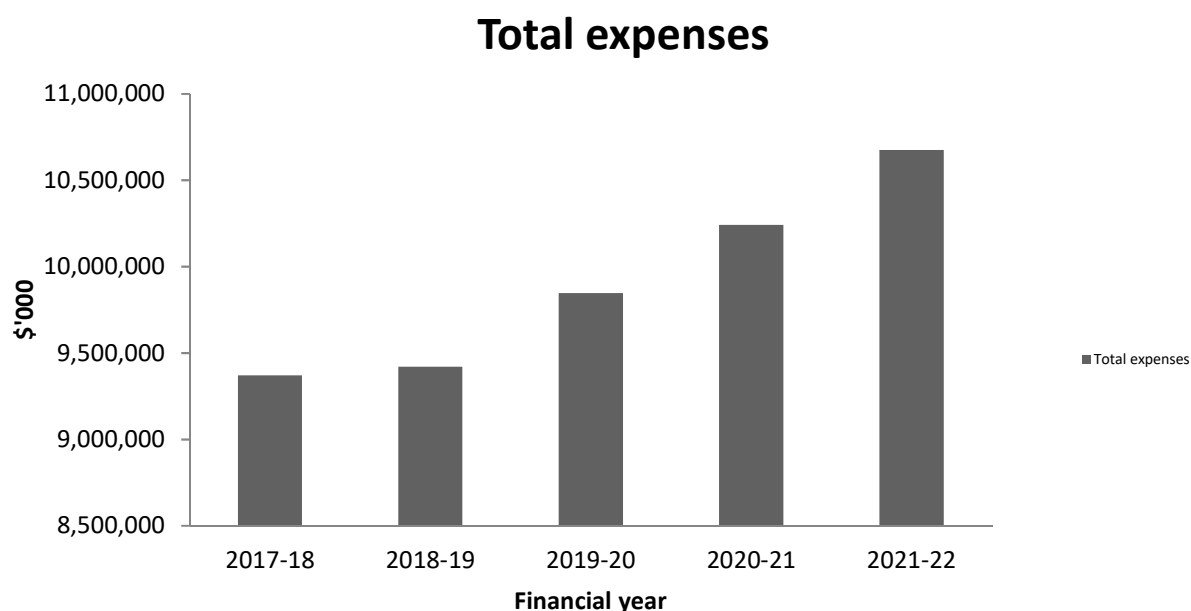
An analysis of the department's financial position, as reflected in the department's financial statements, is provided below.

## Departmental income statement

Total controlled expenses are estimated to be \$9.421 billion in 2018-19, an increase of \$49.8 million from the 2017-18 estimated actual budget. The increase is largely due to funding for school enrolment growth, enterprise bargaining outcomes, additional funding for the Review of School Administrative and Support Staff, funding to maintain secondary curriculum offerings for the half cohort of students going into senior secondary, funding for the Instrumental Music program and Teaching Queensland's Future program, increased depreciation funding to reflect the level of infrastructure investment in schools, additional funding for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the Office of Industrial Relations from Queensland Treasury. This is largely offset by the machinery-of-government change transferring the training and skills function to the Department of Employment, Small Business and Training and the department's contribution to the whole-of-government reprioritisation.

The increase over the next few years is mainly the result of funding for the Instrumental Music program and Teaching Queensland's Future program, increases for anticipated student enrolment growth and enterprise bargaining outcomes, additional funding for the Review of School Administrative and Support Staff and from the Australian Government's Quality Schools program.

**Chart: Total departmental expenses across the Forward Estimates period**



## Departmental balance sheet

The Department's major assets are mainly in land and buildings (\$18.954 billion) and intangibles (\$35.0 million). The Department's main liabilities relate to payables (including accrued employee benefits) and finance lease liabilities (including the leases associated with the Public Private Partnership arrangements).

# Controlled income statement

Department of Education	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,8,18	8,947,992	8,787,755	8,803,118
Taxes		..	..	..
User charges and fees	2,9,19	378,643	397,384	404,087
Royalties and land rents		..	..	..
Grants and other contributions	3,10,20	110,263	137,381	184,762
Interest		14,662	14,610	14,610
Other revenue	4,11,21	27,526	34,301	14,616
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>9,479,086</b>	<b>9,371,431</b>	<b>9,421,193</b>
<b>EXPENSES</b>				
Employee expenses	12,22	6,683,555	6,679,120	7,042,067
Supplies and services	5,13,23	1,510,223	1,352,067	1,496,656
Grants and subsidies	6,14,24	679,047	724,551	279,981
Depreciation and amortisation	7,15	522,495	528,230	532,787
Finance/borrowing costs	16,25	44,215	43,984	33,786
Other expenses	17,26	38,903	42,831	35,188
Losses on sale/revaluation of assets		648	648	728
<b>Total expenses</b>		<b>9,479,086</b>	<b>9,371,431</b>	<b>9,421,193</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Department of Education	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	27,32,38	721,367	760,598	774,519
Receivables		110,562	110,623	108,080
Other financial assets		..	..	..
Inventories		2,961	2,439	2,587
Other	28,33	23,585	43,933	43,130
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>858,475</b>	<b>917,593</b>	<b>928,316</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	29,34,39	17,890,347	18,327,669	18,954,382
Intangibles	35,40	43,897	42,418	34,994
Other		..	..	..
<b>Total non-current assets</b>		<b>17,934,244</b>	<b>18,370,087</b>	<b>18,989,376</b>
<b>TOTAL ASSETS</b>		<b>18,792,719</b>	<b>19,287,680</b>	<b>19,917,692</b>
<b>CURRENT LIABILITIES</b>				
Payables		220,083	218,890	220,006
Accrued employee benefits	36,41	211,328	211,409	216,629
Interest bearing liabilities and derivatives		10,462	10,312	11,374
Provisions		..	..	..
Other		33,139	33,159	34,561
<b>Total current liabilities</b>		<b>475,012</b>	<b>473,770</b>	<b>482,570</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	703	703
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives	30,42	408,975	397,087	410,642
Provisions		228	228	228
Other		..	..	..
<b>Total non-current liabilities</b>		<b>409,203</b>	<b>398,018</b>	<b>411,573</b>
<b>TOTAL LIABILITIES</b>		<b>884,215</b>	<b>871,788</b>	<b>894,143</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>17,908,504</b>	<b>18,415,892</b>	<b>19,023,549</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	31,37,43	<b>17,908,504</b>	<b>18,415,892</b>	<b>19,023,549</b>

# Controlled cash flow statement

Department of Education	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts	44,52,62	8,947,992	8,787,755	8,803,118
User charges and fees	53,63	375,294	373,386	418,389
Royalties and land rent receipts		..	..	..
Grants and other contributions	45,54,64	108,237	132,355	182,736
Interest received		14,662	14,610	14,610
Taxes		..	..	..
Other	46,55,65	34,342	41,116	21,418
<b>Outflows:</b>				
Employee costs	47,56,66	(6,679,243)	(6,672,137)	(7,038,925)
Supplies and services	48,57,67	(1,563,451)	(1,375,609)	(1,516,132)
Grants and subsidies	49,58,68	(679,047)	(805,551)	(279,981)
Borrowing costs	59,69	(44,215)	(43,984)	(33,786)
Other		(45,870)	(46,798)	(42,155)
<b>Net cash provided by or used in operating activities</b>		<b>468,701</b>	<b>405,143</b>	<b>529,292</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	50,60,70	(551,460)	(599,082)	(643,309)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(551,460)</b>	<b>(599,082)</b>	<b>(643,309)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	51,61,71	42,391	76,786	113,598
<b>Outflows:</b>				
Borrowing redemptions		(3,656)	(3,656)	(3,872)
Finance lease payments		(8,342)	(8,342)	(6,590)
Equity withdrawals		13,848	12,131	24,802
<b>Net cash provided by or used in financing activities</b>		<b>44,241</b>	<b>76,919</b>	<b>127,938</b>
<b>Net increase/(decrease) in cash held</b>		<b>(38,518)</b>	<b>(117,020)</b>	<b>13,921</b>
<b>Cash at the beginning of financial year</b>		<b>820,115</b>	<b>972,774</b>	<b>760,598</b>
Cash transfers from restructure		(60,230)	(95,156)	..
<b>Cash at the end of financial year</b>		<b>721,367</b>	<b>760,598</b>	<b>774,519</b>

# Administered income statement

Department of Education	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	72,75,78	3,383,861	3,413,294	3,550,824
Taxes		..	..	..
User charges and fees	73,76,79	23,053	26,124	53,245
Royalties and land rents		..	..	..
Grants and other contributions	72,75,78	2,507,087	2,537,268	2,669,890
Interest		..	..	..
Other revenue		148	148	285
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>5,914,149</b>	<b>5,976,834</b>	<b>6,274,244</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		3	3	3
Grants and subsidies	72,75,78	3,383,858	3,413,291	3,550,821
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		21	21	21
Transfers of Administered Revenue to Government	74,77,80	2,530,267	2,563,519	2,723,399
<b>Total expenses</b>		<b>5,914,149</b>	<b>5,976,834</b>	<b>6,274,244</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Administered balance sheet

Department of Education	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		211	212	212
Receivables		8,333	8,408	8,408
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>8,544</b>	<b>8,620</b>	<b>8,620</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>8,544</b>	<b>8,620</b>	<b>8,620</b>
<b>CURRENT LIABILITIES</b>				
Payables		..	..	..
Transfers to Government payable		8,333	8,408	8,408
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>8,333</b>	<b>8,408</b>	<b>8,408</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>8,333</b>	<b>8,408</b>	<b>8,408</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>211</b>	<b>212</b>	<b>212</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>211</b>	<b>212</b>	<b>212</b>

# Administered cash flow statement

Department of Education	Notes	2017-18 Budget* \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts	81,84,87	3,383,861	3,412,811	3,550,824
User charges and fees	82,85,88	23,032	26,135	53,224
Royalties and land rent receipts		..	..	..
Grants and other contributions	81,84,87	2,507,087	2,537,268	2,669,890
Interest received		..	..	..
Taxes		..	..	..
Other		148	150	285
<b>Outflows:</b>				
Employee costs		..	..	..
Supplies and services		(3)	(6)	(3)
Grants and subsidies	81,84,87	(3,383,858)	(3,413,291)	(3,550,821)
Borrowing costs		..	..	..
Other		..	(14)	..
Transfers to Government	83,86,89	(2,530,267)	(2,563,518)	(2,723,399)
<b>Net cash provided by or used in operating activities</b>		..	<b>(465)</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>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>Net increase/(decrease) in cash held</b>		..	<b>(465)</b>	..
<b>Cash at the beginning of financial year</b>		<b>211</b>	<b>677</b>	<b>212</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>211</b>	<b>212</b>	<b>212</b>

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

1. Decrease mainly due to re-phasing funds into future years primarily associated with the Universal Access National Partnership program, as well as the department's contribution to the 2017-18 reprioritisation measure.
2. Increase largely reflects higher fees and charges from international education programs and revenues received directly by schools.
3. Increase mainly due to higher contribution revenues received by schools and additional funding from WorkCover Queensland for Workers' Compensation Services and Workplace Health and Safety Queensland.
4. Increase mainly due to recoveries from the Queensland Government Insurance Scheme.
5. Decrease mainly due to the department's contribution to the 2017-18 reprioritisation measure, re-phasing of program expenditure primarily in the Universal Access National Partnership program, and reclassification of expenditure as grants and subsidies, partially offset by expenditure associated with additional funding from WorkCover Queensland for Workers' Compensation Services and Workplace Health and Safety Queensland.
6. Increase mainly due to the reclassification of expenditure from supplies and services to grants and subsidies.
7. Increase reflects the impact of asset revaluations and changes in the level of depreciable assets.

### Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

8. Decrease mainly due to the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training, and the department's contribution to the whole-of-government reprioritisation measure. This is partially offset by increased funding provisions for school enrolment growth and enterprise bargaining outcomes, additional funding for the Instrumental Music program, funding for the Teaching Queensland's Future program, funding for the Review of School Administrative and Support Staff and to maintain secondary curriculum for the half cohort of students going into senior secondary, increased depreciation funding to reflect the level of infrastructure investment in schools, additional funding for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
9. Increase largely due to the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury as well as increased revenue estimated from international education programs and revenues received directly by schools.
10. Increase mainly due to anticipated higher contribution revenues received directly by schools, as well as additional funding from WorkCover Queensland for Workers' Compensation Services and Workplace Health and Safety Queensland and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
11. Decrease mainly due to the machinery-of-government transfer of training assets to the Department of Employment, Small Business and Training.
12. Increase mainly reflects estimates of student enrolment growth, enterprise bargaining outcomes, and additional resources associated with the Instrumental Music program and the Teaching Queensland's Future program, expenditure associated with the Review of School Administrative and Support Staff and maintaining secondary curriculum for the half cohort of students going into senior secondary, as well as additional expenditure for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury. This is partially offset by the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.
13. Decrease mainly due to the department's contribution to the whole-of-government reprioritisation measure and the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training, offset in part by the expense component of an increased capital works program, additional expenditure for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
14. Decrease mainly due to the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.
15. Increase reflects the impact of asset revaluations and changes in the level of depreciable assets.



16. Decrease mainly due to the full year impact of the machinery-of-government change which transferred the SouthBank Education and Training Precinct Public Private Partnership arrangement to the Department of Employment, Small Business and Training.
17. Decrease mainly due to the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.

**Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:**

18. Increase mainly due to funding provision for school enrolment growth, enterprise bargaining outcomes and other school based and early childhood services cost increases, additional funding for the Instrumental Music program, funding for the Teaching Queensland's Future program, funding for the Review of School Administrative and Support Staff and to maintain secondary curriculum for the half cohort of students going into senior secondary, increased depreciation funding to reflect the level of infrastructure investment in schools, as well as additional funding for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury. This is largely offset by the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training, and the department's contribution to the whole-of-government reprioritisation measure.
19. Increase largely due to the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
20. Increase mainly due to additional funding from WorkCover Queensland for Workers' Compensation Services and Workplace Health and Safety Queensland, and the full year impact of the machinery-of-government change associated with the transfer of the industrial relations function from Queensland Treasury.
21. Decrease mainly due to the full year impact of the machinery-of-government transfer of training assets revenue to the Department of Employment, Small Business and Training.
22. Increase mainly reflects provisions for student enrolment growth, enterprise bargaining outcomes, and additional staff associated with the Instrumental Music program and the Teaching Queensland's Future program, expenditure associated with the Review of School Administrative and Support Staff and maintaining secondary curriculum for the half cohort of students going into senior secondary, as well as additional expenditure for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury. This is partially offset by the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.
23. Increase mainly due to additional expenditure for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury, partially offset by the department's contribution to the whole-of-government reprioritisation measure and the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.
24. Decrease mainly due to the full year impact of the machinery-of-government transfer of training and skills grant payments to the Department of Employment, Small Business and Training.
25. Decrease mainly due to the full year impact of the machinery-of-government change which transferred the SouthBank Education and Training Precinct Public Private Partnership arrangement to the Department of Employment, Small Business and Training.
26. Decrease mainly due to the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.

## **Balance sheet**

**Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:**

27. Increase largely reflects anticipated end of year accrued revenue and expenses and the change in accumulated surplus from prior year.
28. Increase largely reflects higher levels of prepayments including those associated with the Queensland Schools Public Private Partnership payments.
29. Increase mainly due to annual asset revaluations and increases associated with the department's capital works program.
30. Decrease mainly reflects the Queensland Schools Public Private Partnership lease arrangements.

31. Increase largely reflects the impact of the Six Full Cohorts program and projects under the Building Future Schools Fund, as well as additional capital funding to address enrolment growth and critical renewal programs. This is partially offset by lower levels of capital expenditure for the construction and upgrading of school halls, land acquisitions as part of the Advancing Queensland Schools program and changes associated with asset revaluations.

**Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:**

32. Increase largely reflects anticipated end of year accrued revenue and expenses and the change in accumulated surplus from prior year.
33. Increase largely reflects the level of prepayments including those associated with the Queensland Schools Public Private Partnership arrangements.
34. Increase mainly due to annual asset revaluations and increases associated with the department's capital works program.
35. Decrease mainly reflects the impact of increased amortisation of limited-life assets.
36. Increase largely reflects higher employee expenses.
37. Increase largely reflects the increased capital program with additional funding for the Building Future Schools Fund, Renewing Our Schools program, school renewal, new Solar and Energy Efficiency program and the Six Full Cohorts program, and changes associated with asset revaluations, partially offset by lower levels of capital expenditure for the construction of school halls and land acquisitions under the Advancing Queensland Schools program.

**Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:**

38. Increase largely reflects anticipated end of year accrued revenue and expenses.
39. Increase mainly due to annual asset revaluations and increases in the department's capital works program.
40. Decrease mainly reflects the impact of increased amortisation of limited-life assets.
41. Increase largely reflects higher employee expenses and changes associated with the number of accrued days paid for employee salaries at year end.
42. Increase reflects the Queensland Schools Public Private Partnership lease arrangements.
43. Increase largely reflects the increased capital program with additional funding for the Building Future Schools Fund, Renewing Our Schools program, school renewal, new Solar and Energy Efficiency program and the Six Full Cohorts program, and changes associated with asset revaluations, partially offset by lower levels of capital expenditure for the construction of school halls and land acquisitions under the Advancing Queensland Schools program.

## Cash flow statement

**Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:**

44. Decrease mainly due to re-phasing funds into future years primarily associated with the Universal Access National Partnership program, as well as the department's contribution to the 2017-18 reprioritisation measure.
45. Increase mainly due to higher contribution revenues received by schools and additional funding from WorkCover Queensland for Workers' Compensation Services and Workplace Health and Safety Queensland.
46. Increase mainly due to recoveries from the Queensland Government Insurance Scheme.
47. Decrease mainly reflects the level of employee leave accruals.
48. Decrease mainly due to the department's contribution to the 2017-18 reprioritisation measure, re-phasing of program expenditure primarily in the Universal Access National Partnership program, and reclassification of expenditure as grants and subsidies, partially offset by expenditure associated with additional funding from WorkCover Queensland for Workers' Compensation Services and Workplace Health and Safety Queensland.
49. Increase mainly due to the reclassification of expenditure from supplies and services to grants and subsidies.
50. Increase largely reflects the acceleration of the Six Full Cohorts program and projects under the Building Future Schools Fund, and to address enrolment growth and critical renewal programs.
51. Increase largely reflects equity funding to accelerate the Six Full Cohorts program, projects under the Building Future Schools Fund, and to address enrolment growth and critical renewal programs.

**Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:**

52. Decrease mainly due to the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training, and the department's contribution to the whole-of-government reprioritisation measure. This is partially offset by increased funding provisions for school enrolment growth, enterprise bargaining outcomes, additional funding for the Instrumental Music program, funding for the Teaching Queensland's Future program, funding for the Review of School Administrative and Support Staff and to maintain secondary curriculum for the half cohort of students going into senior secondary, increased depreciation funding to reflect the level of infrastructure investment in schools, additional funding for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
53. Increase largely due to the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury as well as increased revenue estimated from international education programs and revenues received directly by schools.
54. Increase mainly due to anticipated higher contribution revenues received directly by schools, as well as additional funding from WorkCover Queensland for Workers' Compensation Services and Workplace Health and Safety Queensland and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
55. Decrease mainly due to the machinery-of-government transfer of training assets to the Department of Employment, Small Business and Training.
56. Increase mainly reflects estimates of student enrolment growth, enterprise bargaining outcomes, and additional resources associated with the Instrumental Music program and the Teaching Queensland's Future program, expenditure associated with the Review of School Administrative and Support Staff and maintaining secondary curriculum for the half cohort of students going into senior secondary, as well as additional expenditure for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury. This is partially offset by the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.
57. Decrease mainly due to the department's contribution to the whole-of-government reprioritisation measure and the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training, offset in part by the expense component of an increased capital works program, additional expenditure for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
58. Decrease mainly due to the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.
59. Decrease mainly due to the full year impact of the machinery-of-government change which transferred the SouthBank Education and Training Precinct Public Private Partnership arrangement to the Department of Employment, Small Business and Training.
60. Increase largely reflects the increased capital program with additional funding for the Building Future Schools Fund, Renewing Our Schools program, school renewal, the new Solar and Energy Efficiency program and the Six Full Cohorts program, partially offset by lower levels of capital expenditure for the construction of school halls and land acquisitions under the Advancing Queensland Schools program.
61. Increase largely reflects additional equity funding for the Building Future Schools Fund, Renewing Our Schools program, school renewal, the new Solar and Energy Efficiency program and the Six Full Cohorts program, partially offset by lower levels of equity funding for the construction of school halls and land acquisitions under the Advancing Queensland Schools program.

**Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:**

62. Increase mainly due to funding provision for school enrolment growth, enterprise bargaining outcomes and other school based and early childhood services cost increases, additional funding for the Instrumental Music program, funding for the Teaching Queensland's Future program, funding for the Review of School Administrative and Support Staff and to maintain secondary curriculum for the half cohort of students going into senior secondary, increased depreciation funding to reflect the level of infrastructure investment in schools, as well as additional funding for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury. This is largely offset by the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training, and the department's contribution to the whole-of-government reprioritisation measure.

63. Increase largely due to the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
64. Increase mainly due to additional funding from WorkCover Queensland for Workers' Compensation Services and Workplace Health and Safety Queensland, and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
65. Decrease mainly due to the full year impact of the machinery-of-government transfer of training assets revenue to the Department of Employment, Small Business and Training.
66. Increase mainly reflects provisions for student enrolment growth, enterprise bargaining outcomes, and additional staff associated with the Instrumental Music program and the Teaching Queensland's Future program, expenditure associated with the Review of School Administrative and Support Staff and maintaining secondary curriculum for the half cohort of students going into senior secondary, as well as additional expenditure for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury. This is partially offset by the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.
67. Increase mainly due to additional expenditure for the Labour Hire Licensing scheme and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury, partially offset by the department's contribution to the whole-of-government reprioritisation measure and the full year impact of the machinery-of-government transfer of the training and skills function to the Department of Employment, Small Business and Training.
68. Decrease mainly due to the full year impact of the machinery-of-government transfer of training and skills grant payments to the Department of Employment, Small Business and Training.
69. Decrease mainly due to the full year impact of the machinery-of-government change which transferred the SouthBank Education and Training Precinct Public Private Partnership arrangement to the Department of Employment, Small Business and Training.
70. Increase largely reflects the increased capital program with additional funding for the Building Future Schools Fund, Renewing Our Schools program, school renewal, new Solar and Energy Efficiency program and the Six Full Cohorts program, partially offset by lower levels of capital expenditure for the construction of school halls and land acquisitions under the Advancing Queensland Schools program.
71. Increase largely reflects additional equity funding for the Building Future Schools Fund, Renewing Our Schools program, school renewal, new Solar and Energy Efficiency program and the Six Full Cohorts program, partially offset by lower levels of equity funding for the construction of school halls and land acquisitions under the Advancing Queensland Schools program.

## Administered income statement

### Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

72. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools.
73. Increase reflects higher levels of workplace health and safety regulatory fees collected by the Office of Industrial Relations.
74. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools and increase in workplace health and safety regulatory fees transferred to Government.

### Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

75. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools.
76. Increase reflects the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
77. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools, and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.

### Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

78. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools.

79. Increase reflects higher levels of workplace health and safety regulatory fees collected by the Office of Industrial Relations and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
80. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools, higher levels of workplace health and safety regulatory fees collected by the Office of Industrial Relations and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.

## **Administered cash flow statement**

### **Major variations between 2017-18 Budget\* and 2017-18 Estimated Actual include:**

81. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools.
82. Increase reflects higher levels of workplace health and safety regulatory fees collected by the Office of Industrial Relations.
83. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools and increase in workplace health and safety regulatory fees transferred to Government.

### **Major variations between 2017-18 Budget\* and 2018-19 Budget include:**

84. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools.
85. Increase reflects the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
86. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools, and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.

### **Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:**

87. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools.
88. Increase reflects higher levels of workplace health and safety regulatory fees collected by the Office of Industrial Relations and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.
89. Increase reflects higher levels of Australian Government's Quality Schools grant assistance to non-state schools, higher levels of workplace health and safety regulatory fees collected by the Office of Industrial Relations and the full year impact of the machinery-of-government transfer of the industrial relations function from Queensland Treasury.

# Statutory body

## Queensland Curriculum and Assessment Authority

### Overview

The Queensland Curriculum and Assessment Authority (QCAA) provides educational leadership through innovative and high quality curriculum and assessment programs to support Queensland educators to improve outcomes for learners across kindergarten to Year 12. The QCAA delivers syllabuses and guidelines, and assessment, testing, reporting, certification and tertiary entrance services to Queensland schools.

The QCAA's vision to provide a world class curriculum, learning and assessment system for Queensland students is reflected in its key priorities of:

- strengthening senior curriculum and assessment
- supporting implementation of the P–10 Australian Curriculum and Queensland Kindergarten Learning Guideline
- leading initiatives that support schools to lift student achievement in literacy and numeracy
- improving the delivery of services and client engagement by renewing information systems and communication channels
- cultivating a high performing and innovative QCAA workforce.

The QCAA is focused on actively supporting the Queensland Government's objective to give all our children a great start. It does this by providing the education community with the resources, advice and policy it needs to achieve quality learning outcomes for all Queensland students.

The QCAA's development and implementation of the new Queensland Certificate of Education (QCE) system is a direct response to *Advancing futures: New senior assessment and tertiary entrance systems in Queensland*. The new system will commence for Year 11 students in 2019. Its key features include a new model of senior assessment based on a combination of school-based and external assessment, and new processes to support the quality and comparability of school-based assessment. Along with a new tertiary entrance rank to be calculated by the Queensland Tertiary Admissions Centre (QTAC), this is the most significant change to Queensland senior schooling in more than 40 years.

### Service summary

To support the implementation of the new QCE system, the QCAA has redeveloped its suite of senior syllabuses. Future work includes the development of accompanying resources to support syllabus implementation and new subject-based external assessments. To ensure teachers are able to confidently and effectively implement the new curriculum and assessment arrangements, the QCAA is delivering an extensive professional learning program during 2017 and 2018. This will involve approximately 17,000 teachers attending over 650 workshops.

In the new senior system, students will continue to work towards achieving a QCE. Until QTAC assumes the responsibility for generating an Australian Tertiary Admission Rank for students in 2020, the QCAA will develop and administer the Queensland Core Skills Test, calculate Overall Position ranks, and issue Tertiary Entrance Statements to eligible students in 2018 and 2019.

In developing and implementing the reforms, the QCAA will continue to consult and collaborate with its partners in the education community to ensure its curriculum and assessment programs assist schools to improve the education experience and outcomes for all young Queenslanders.

The QCAA is also responsible for administering the National Assessment Program – Literacy and Numeracy for Years 3, 5, 7 and 9 students in Queensland schools. It will continue to work with schools and its state and national partners on the transition from paper-based to online assessment.

A major priority for the QCAA in 2018-19 will be the continued redevelopment of its information and communication technology infrastructure to support the transition process and applications for the new QCE system. The new infrastructure will use contemporary technologies to deliver improved functionality and performance to support the systems and processes of the new system and provide timely data to assist schools to improve student outcomes.

Against a background of state and national education reforms and technological change, the QCAA will take this unique opportunity to realign its products and services to the needs and expectations of education stakeholders and the community.

# Service performance

## Performance statement

### Queensland Curriculum and Assessment Authority

#### Service area objective

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

#### Service area description

The Queensland Curriculum and Assessment Authority (QCAA) is responsible for providing Kindergarten to Year 12 syllabuses and guidelines, and assessment, testing, reporting, certification and tertiary entrance services to Queensland schools.

Queensland Curriculum and Assessment Authority	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Percentage of stakeholders surveyed who consider the syllabuses and support materials developed by the Authority to be satisfactory	1	90%	93%	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	0.1%	0.0%	0.1%
Quality of certification processes: the percentage of all Overall Position (OP) eligible Year 12 students whose Tertiary Entrance Statement changed for reasons other than school data error	2	0.02%	0.01%	0.02%
<i>Efficiency measures</i>				
Average cost per syllabus revision	3, 4	\$0	..	..
Average cost per student of developing and issuing Senior Education Profiles	5	\$269	\$267	\$271
Average cost per student of developing and issuing the National Assessment Program – Literacy and Numeracy (NAPLAN) student reports	6	\$40	\$40	\$40
Average cost per student of tertiary entrance and pathways information programs	7	\$9	\$9	\$9

Notes:

1. Education stakeholders were asked to indicate their level of overall satisfaction with syllabuses and support materials through the annual QCAA satisfaction survey.
2. As part of the annual verification or review of information process, a small number of students have their results amended and new certificate issued because of an error reported by their learning provider. The 2018-19 Target/Estimate is based on data related to these changes to student outcomes/certificates from previous years.
3. The average cost is calculated by allocating direct costs plus overheads divided by the number of syllabuses developed or revised.

4. A 2018-19 Target/Estimate has not been presented as the redevelopment phase for syllabuses was completed in Semester 1, 2017. The suite of QCAA senior syllabuses was revised/redeveloped during 2016-17 to support the implementation of the new senior assessment system commencing with Year 11 students in 2019.
5. The average cost is calculated by allocating relevant direct costs plus overheads divided by the number of students receiving Senior Education Profiles. The increase in the 2018-19 Target/Estimate is due to an increase in direct labour costs.
6. The average cost is calculated by allocating relevant direct costs plus overheads divided by the number of students undertaking NAPLAN. These figures represent the total cost of the administration of the NAPLAN tests in Queensland. Schools/school sectors contribute to the overall costs.
7. The average cost is calculated by allocating relevant direct costs plus overheads divided by the number of students in Years 11 and 12.



# Staffing<sup>1</sup>

Queensland Curriculum and Assessment Authority	Notes	2017-18 Budget	2017-18 Est. Actual	2018-19 Budget
Queensland Curriculum and Assessment Authority	2	304	306	309

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The majority of Queensland Curriculum and Assessment Authority's FTE staff are based at the South Brisbane office, with the remainder located at 11 district offices across Queensland. The figures include permanent and temporary funded positions.

# Income statement

Queensland Curriculum and Assessment Authority	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>INCOME</b>				
Taxes		..	..	..
User charges and fees	1,7	1,585	2,367	2,225
Grants and other contributions	2,12	68,056	65,585	68,032
Interest		225	276	276
Other revenue		1	82	2
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>69,867</b>	<b>68,310</b>	<b>70,535</b>
<b>EXPENSES</b>				
Employee expenses	3,8,13	41,754	40,888	43,185
Supplies and services	4,9,14	27,391	24,215	20,497
Grants and subsidies		..	..	15
Depreciation and amortisation	5,10,15	641	986	1,324
Finance/borrowing costs		..	..	..
Other expenses		81	87	86
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>69,867</b>	<b>66,176</b>	<b>65,107</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>6,11,16</b>	<b>..</b>	<b>2,134</b>	<b>5,428</b>

# Balance sheet

Queensland Curriculum and Assessment Authority	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	17,19	8,245	10,343	10,719
Receivables		1,279	1,111	1,126
Other financial assets		..	..	..
Inventories		..	..	..
Other		336	309	317
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>9,860</b>	<b>11,763</b>	<b>12,162</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		663	878	942
Intangibles	20,22	10,769	10,750	15,275
Other		..	..	..
<b>Total non-current assets</b>		<b>11,432</b>	<b>11,628</b>	<b>16,217</b>
<b>TOTAL ASSETS</b>		<b>21,292</b>	<b>23,391</b>	<b>28,379</b>
<b>CURRENT LIABILITIES</b>				
Payables	18,21	6,343	5,664	5,267
Accrued employee benefits		1,191	1,354	1,389
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		252	565	487
<b>Total current liabilities</b>		<b>7,786</b>	<b>7,583</b>	<b>7,143</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>7,786</b>	<b>7,583</b>	<b>7,143</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>13,506</b>	<b>15,808</b>	<b>21,236</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>13,506</b>	<b>15,808</b>	<b>21,236</b>

# Cash flow statement

Queensland Curriculum and Assessment Authority	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges and fees	23,28	1,753	2,453	2,393
Grants and other contributions	24,33	68,056	65,585	68,032
Interest received		232	295	276
Taxes		..	..	..
Other	25,29	2,729	1,994	1,953
<b>Outflows:</b>				
Employee costs	30,34	(41,893)	(41,590)	(43,162)
Supplies and services	26,31,35	(28,471)	(25,415)	(22,853)
Grants and subsidies		..	..	(15)
Borrowing costs		..	..	..
Other		(259)	(260)	(335)
<b>Net cash provided by or used in operating activities</b>		<b>2,147</b>	<b>3,062</b>	<b>6,289</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	27,32,36	(4,340)	(5,193)	(5,913)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(4,340)</b>	<b>(5,193)</b>	<b>(5,913)</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>(2,193)</b>	<b>(2,131)</b>	<b>376</b>
<b>Cash at the beginning of financial year</b>		<b>10,438</b>	<b>12,474</b>	<b>10,343</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>8,245</b>	<b>10,343</b>	<b>10,719</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

1. Increase largely due to the delivery of a higher number of fee paying professional development workshops.
2. Reduction largely due to deferral of funding for the implementation of the new senior assessment and tertiary entrance system into 2018-19. This reduction is partially offset by additional funding for the development of software applications for the new senior assessment and tertiary entrance system commencing in 2019.
3. Decrease largely due to revised commencement date for development of practice external assessments for 2019 Year 11 students.
4. Decrease mainly due to lower than anticipated reimbursement claims from schools for teachers attending professional development workshops on new 2019 senior syllabuses.
5. Increase largely due to a software application moving from development to production earlier than originally budgeted.
6. Operating surplus largely due to the receipt of grant income to fund capital expenditure on software development.

### Major variations between 2017-18 Budget and 2018-19 Budget include:

7. Increase due to the completion of free professional development workshops on new 2019 senior syllabuses, resulting in a return to normal capacity for delivery of fee paying workshops.
8. Increase largely due to development of both practice external assessments for 2019 Year 11 students, and actual external assessments for 2020 Year 12 students.
9. Decrease largely due to the completion of professional development workshops on new 2019 senior syllabuses.
10. Increase due to software applications moving from development to production.
11. Operating surplus largely due to the receipt of grant income to fund capital expenditure on software development.

### Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

12. Increase largely from additional funding for the development of software applications for the new senior assessment and tertiary entrance system commencing in 2019, combined with funding deferred from 2017-18.
13. Increase largely due to development of both practice external assessments for 2019 Year 11 students, and actual external assessments for 2020 Year 12 students.
14. Decrease largely due to the completion of professional development workshops on new 2019 senior syllabuses.
15. Increase due to software applications moving from development to production.
16. Increase largely due to the receipt of grant income to fund capital expenditure on software development.

## Balance sheet

### Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

17. The increase is mainly due to a higher than expected opening cash balance.
18. Decrease mainly due to lower than anticipated reimbursement claims from schools for teachers attending professional development workshops on the new 2019 senior syllabuses.

### Major variations between 2017-18 Budget and 2018-19 Budget include:

19. The increase is mainly due to a higher than expected opening cash balance.
20. Increase due to capital expenditure on development of software applications to support the new senior assessment and tertiary entrance system commencing in 2019.
21. Decrease largely due to the completion of professional development workshops on new 2019 senior syllabuses.

### Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

22. Increase due to capital expenditure on development of software applications to support the new senior assessment and tertiary entrance system commencing in 2019.

## Cash flow statement

### Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

23. Increase largely due to the delivery of a higher number of fee paying professional development workshops.
24. Reduction largely due to deferral of funding for the implementation of the new senior assessment and tertiary entrance system into 2018-19. This reduction is partially offset by additional funding for the development of software applications for the new senior assessment and tertiary entrance system commencing in 2019.
25. Decrease reflects lower GST input tax credits from supplies and services expense.
26. Decrease mainly due to lower than anticipated reimbursement claims from schools for teachers attending professional development workshops on new 2019 senior syllabuses.
27. Increase due to capital expenditure on development of software applications to support the new senior assessment and tertiary entrance system commencing in 2019.

### Major variations between 2017-18 Budget and 2018-19 Budget include:

28. Increase due to the completion of free professional development workshops on new 2019 senior syllabuses, resulting in a return to normal capacity for delivery of fee paying workshops.
29. Decrease reflects lower GST input tax credits from supplies and services expense.
30. Increase largely due to development of both practice external assessments for 2019 Year 11 students, and actual external assessments for 2020 Year 12 students.
31. Decrease largely due to the completion of professional development workshops on new 2019 senior syllabuses.
32. Increase due to capital expenditure on development of software applications to support the new senior assessment and tertiary entrance system commencing in 2019.

### Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

33. Increase largely from additional funding for the development of software applications for the new senior assessment and tertiary entrance system commencing in 2019, combined with funding deferred from 2017-18.
34. Increase largely due to development of both practice external assessments for 2019 Year 11 students, and actual external assessments for 2020 Year 12 students.
35. Decrease largely due to the completion of professional development workshops on new 2019 senior syllabuses.
36. Increase due to capital expenditure on development of software applications to support the new senior assessment and tertiary entrance system commencing in 2019.

# 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 agencies 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.











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**Service Delivery Statements**

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