

QUEENSLAND BUDGET 2019–20

Service Delivery Statements

Department of Education

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2019–20 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 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

www.worksafe.qld.gov.au

www.qcaa.qld.edu.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.

The department contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities*:

- Give all our children a great start - by improving wellbeing prior to school
- Create jobs in a strong economy - by supporting young Queenslanders to engage in education, training or work
- Keep Queenslanders healthy - by strengthening connections with parents and building schools' capability to support early intervention for students whose wellbeing is at risk
- Keep communities safe - by strengthening engagement of young people at risk of, or involved in the youth justice system, in education.

Our commitments are reflected in the strategic outcomes for the following service delivery areas.

Early Childhood Education and Care

The department is committed to giving all Queensland children the great start they deserve. We know that the early years are a critical time in a child's development and our priority is to make sure all children have the opportunity to benefit from quality early years services and successfully transition to school.

School Education

Contributing to the development of successful, independent and confident young people who can smoothly transition from school to work, training or further study is a key focus for the department. A crucial step to achieving this is creating inclusive school communities that nurture wellbeing and build the skills they need for their future. We will work closely with the community to provide high quality learning opportunities, build new schools and classrooms to provide modern learning facilities, and provide students with a world class education to meet the demands of the changing world.

We are recruiting more teachers to meet the growing demand in our state school classrooms, building the capability, confidence and agility of our teaching workforce, and ensuring a sustainable supply of teachers to deliver quality learning outcomes.

Industrial Relations

The department is providing fair, safe and productive workplaces and communities through Workplace Health and Safety Queensland, the Electrical Safety Office, Workers' Compensation Regulator, and Industrial Relations.

This systemic response positions the department to meet the diverse needs of Queensland workplaces and communities through legislative compliance, enforcement, education and engagement activities across the State.

Service Performance

Performance Statement

Early Childhood Education and Care

Service Area Objective

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

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.

Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
293,083	186,086	903	105,087	1,007

Staffing^{1,2}

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
301	301	301

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. FTEs include staff funded from all sources including State and Commonwealth funding.

2019-20 service area highlights

- Investing an additional \$30.4 million over two years from 2019-20 to support universal access to kindergarten for children in the year before school.
- Investing \$25.6 million in 2019-20 to support the operation of *Early Years Places* in more than 50 locations across Queensland.
- Investing an additional \$26.5 million over two years from 2019-20 for regulation of the early childhood sector and to drive continual improvement in the regulation of early childhood education and care.
- Investing \$7.5 million over two years from 2018-19 to deliver Remote Kindergarten in 67 Queensland state schools.
- Continuing to support kindergarten participation and access for Aboriginal and Torres Strait Islander children and children from vulnerable and disadvantaged communities.
- Continuing to support Queensland kindergartens to develop inclusive programs to support children with disability to participate in kindergarten.
- Continuing the Pathways for Early Learning and Development program to improve the outcomes of children, aged birth to five years, living in families that are experiencing significant vulnerability.

Early Childhood Education and Care	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Service standards			
<i>Effectiveness measures</i>			
Proportion of Queensland children enrolled in an early childhood education program ^{1,2,3,4,5}	95%	101.4%	95%
Proportion of enrolments in an early childhood education program: ^{1,2,3,4}			
Indigenous children ⁶	95%	93.8%	95%
Children who reside in disadvantaged areas ⁷	95%	89.9%	95%
Proportion of children developmentally on track on four or more (of five) Australian Early Development Census (AEDC) domains ^{8,9}	65%	65.5%	...
<i>Efficiency measure</i>			
Government expenditure per child - kindergarten ^{10,11}	\$2,700	\$2,659	\$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. This service standard represents the proportion of children enrolled from each cohort group as a proportion of the estimated total population for that cohort group in Queensland.
5. Results over 100 per cent are possible as the nationally agreed measure is the number of children enrolled (aged four or five) divided by the estimated resident population of four year olds.
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. There is no 2019-20 Target/Estimate as the census is conducted every three years with the next census to be conducted in 2021. The 2018-19 Estimated Actual is based on the 2018 census results.
9. *Our Future State: Advancing Queensland's Priorities* includes a priority target to reduce the percentage of Queensland children developmentally vulnerable in one or more AEDC domains to 22% by 2025 (which is a complementary target, being the reverse to increasing the proportion of children developmentally on track).
10. This service standard was previously worded "Average cost of service per child - kindergarten" in the 2018-19 *Service Delivery Statement*. This has been updated for clarity of wording. No change has been made to the calculation methodology.
11. This service standard is calculated by dividing 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. Funding is provided by both the Queensland Government and the Australian Government.

School Education

Service Area Objective

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

Description

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

Sources of revenue¹

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
9,494,164	7,166,581	406,581	1,846,123	74,879

Notes:

1. School Education also includes the Office of Non-State Schooling and Office of Higher Education.

Staffing^{1,2,3,4}

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
71,646	72,016	73,711

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The difference between the 2018-19 Budget and 2018-19 Estimated Actual is due to seasonal factors and local staffing needs in schools.
3. The increase in the 2019-20 Budget relates to additional school based staff associated with forecast enrolment growth and election commitments.
4. FTEs include staff funded from all sources including State and Commonwealth funding, along with school purchases.

2019-20 service area highlights

- Supporting Queensland state schools to deliver a world class education by providing increased funding of approximately \$1.4 billion, over calendar years 2019 to 2023, as part of the five-year school funding agreement reached with the Australian Government.
- Investing \$136 million over five years from 2018-19 to implement our *Teaching Queensland's Future Strategy* to ensure we meet the demand for quality teachers across the state.
- Employing more than 1,000 teachers in 2019-20 as part of a four-year commitment to employ more than 3,700 teachers by 2021-22.
- Investing \$2.6 million in 2019-20 to continue the four-year program to employ up to 45 additional instrumental music teachers.
- Expanding the *Building Future Schools Fund* by \$532.6 million over seven years from 2018-19 to a total of \$1.3 billion to deliver world class learning environments for students, including new primary, secondary and special schools opening in 2020 and 2021, and land acquisitions.
- Allocating \$251.3 million over three years from 2018-19 for additional school infrastructure at existing state schools experiencing enrolment growth.
- Continuing to invest up to \$235 million over four years from 2018-19 to modernise educational infrastructure under the *Renewing Our Schools* program, which includes refurbishment and renewal across identified regional and metropolitan state schools.

- Completing the investment of \$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 \$225.7 million in 2019-20 in school maintenance to ensure it remains at one per cent of state school asset replacement value.
- Continuing to deliver the \$97 million *Advancing Clean Energy in Schools* program to upgrade and install solar and energy efficiency measures in Queensland state schools.
- Providing \$100 million over four years from 2019-20 for priority state school air-conditioning projects, including urgent replacement of units in the Cooler Schools Zone and other priority air-conditioning projects.
- Completing the investment of \$25.6 million over two years from 2018-19 to deliver renewal works at 31 state schools.
- Continuing to invest \$31.1 million to operationalise four Centres for Learning and Wellbeing across rural and remote Queensland to support teacher professional development and wellbeing through the *Advancing Rural and Remote Action Plan* with an allocation of over \$9 million in 2019-20.
- Implementing the Digital Technologies curriculum (including coding and robotics) in every state school and continuing the Advancing STEM initiative that allocates more than \$80 million in funding over four years from 2017-18 to provide STEM support in all state primary schools.
- Investing \$89.9 million over five years for the development and implementation of the new senior assessment and tertiary entrance system, including \$24.8 million in 2019-20. In addition, ongoing funding of over \$55 million per annum is provided from 2020-21 to support the new system.
- Allocating \$63.6 million over four years from 2019-20 to continue provision of early childhood development programs and services.
- Distributing over \$270 million in 2020 to support school improvement initiatives by providing Investing for Success directly to schools.
- Continuing to invest \$1.6 million over three years from 2018-19 to recruit and train a reading army of up to 3,000 volunteers for the *Queensland Ready Reading* program in partnership with Volunteering Queensland.
- Investing \$28.1 million over four years from 2018-19 and a further \$10 million capital investment to increase engagement and re-engagement of young people into education, employment or training through initiatives such as Link & Launch, Youth FlexiSpaces, Regional Youth Engagement Hubs, the Digital Engagement Strategy, and with cross-agency efforts through the Youth Engagement Alliance.
- Supporting state school students' mental health and wellbeing through the provision of Mental Health Coaches and additional specialist Guidance Officer positions.
- Implementing actions for schools from the Queensland Government response to *Adjust our Settings: A community approach to address cyberbullying among children and young people in Queensland*, including developing new guidelines for schools to assist in addressing cyberbullying and co-designing campaigns with young people to raise awareness of cyberbullying.
- Contributing to the implementation of the Queensland Government response to the *Report of the Royal Commission into Institutional Responses to Child Sexual Abuse*.
- Supporting the Daniel Morcombe Foundation's annual Day for Daniel initiative to deliver child safety awareness to schools across Queensland.
- Investing \$37.8 million in 2019-20 to improve the educational outcomes of Aboriginal and Torres Strait Islander students across Queensland by focusing on key outcomes, including improved attendance, engagement, retention and academic achievement.
- Building the capability of the state education system to lift outcomes for students with disability through Regional Workforce Capability Packages and enhanced parent engagement.
- Implementing the *Queensland Government Response to the Queensland NAPLAN Review* in partnership with key education stakeholders, including developing resources and guidance to support the use of NAPLAN for the right purposes and address unintended consequences.

School Education	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Service standards¹ <i>Effectiveness measures</i>			
Year 3 Test - Proportion of students at or above the National Minimum Standard ^{2,3}			
All students:			
Reading	95%	94.4%	95%
Writing	96%	93.3%	96%
Numeracy	95%	95.7%	96%
Indigenous students ⁴			
Reading	87%	85.9%	87%
Writing	90%	83.9%	90%
Numeracy	86%	87.6%	88%
Year 5 Test - Proportion of students at or above the National Minimum Standard ^{2,3}			
All students:			
Reading	95%	92.6%	95%
Writing	90%	83.1%	90%
Numeracy	95%	95.0%	95%
Indigenous students ⁴			
Reading	88%	80.5%	88%
Writing	77%	62.7%	77%
Numeracy	84%	85.6%	86%
Year 7 Test - Proportion of students at or above the National Minimum Standard ^{2,3}			
All students:			
Reading	95%	92.0%	95%
Writing	92%	81.6%	92%
Numeracy	96%	94.6%	96%
Indigenous students ⁴			
Reading	88%	80.5%	88%
Writing	78%	61.4%	78%
Numeracy	91%	87.5%	91%
Year 9 Test - Proportion of students at or above the National Minimum Standard ^{2,3}			
All students:			
Reading	90%	88.2%	90%
Writing	86%	66.4%	86%

School Education	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Numeracy	96%	93.7%	96%
Indigenous students ⁴			
Reading	78%	72.9%	78%
Writing	69%	41.9%	69%
Numeracy	91%	86.6%	91%
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement ⁵	98%	98.4%	98%
Proportion of Year 12 students who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: QCE, International Baccalaureate Diploma (IBD), or Vocational Education and Training qualification ⁵	98%	98.1%	98%
Proportion of Overall Position (OP)/IBD students who received an OP 1 to 15 or an IBD ⁵	76%	79.0%	78%
Proportion of students who, six months after completing Year 12, are participating in education, training or employment ^{6,7,8}	88%	82.4%	88%
Proportion of parents satisfied with their child's school ⁹	94%	93.2%	94%
<i>Efficiency measures</i>			
Average cost of service per student:			
Primary (Prep - Year 6)	\$13,796	\$13,805	\$14,190
Secondary (Year 7 - Year 12)	\$14,738	\$14,772	\$14,967
Students with disability	\$29,173	\$29,244	\$29,354

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 2018-19 Estimated Actual reflects the 2018 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. The 2018-19 Estimated Actual reflects data for 2018 graduates provided by the Queensland Curriculum and Assessment Authority as at February 2019.
6. 'Students' refers to Year 12 completers. Data is sourced from the Next Step Survey conducted by the department each year. The 2018-19 Estimated Actual reflects the 2018 Next Step Survey data of 2017 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. The 2018-19 Estimated Actual reflects the results from the 2018 survey.

Industrial Relations

Service Area Objective

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

Services

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

Description

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

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

Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
166,901	31,864	15,688	..	119,349

Staffing^{1,2}

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
837	873	873

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The difference between the 2018-19 Budget and 2018-19 Estimated Actual is due to additional resources engaged by Workplace Health and Safety Queensland and the Electrical Safety Office as a result of adopting recommendations of the Best Practice Review of Workplace Health and Safety Queensland.

2019-20 service area highlights

- Allocating \$8 million over four years from 2019-20 to implement initiatives responding to the recommendations from the *Best Practice Review of Workplace Health and Safety Queensland Final Report 2017*.
- Continuing to implement recommendations from the review of the operation of the workers' compensation scheme under the *Workers' Compensation and Rehabilitation Act 2003*.
- Continuing to implement recommendations in response to the Parliamentary Committee's *Report into Coal Workers' Pneumoconiosis*.
- 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, work health and safety and electrical safety systems.
- Investigating options for a portable long service leave scheme for social and community service workers.
- Supporting the Queensland Government's response to the Parliamentary Inquiry into wage theft in Queensland.
- Ensuring all enterprise bargaining and resulting industrial agreements in Queensland's public sector and government-owned corporations fall 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, labour hire and industrial relations outcomes.
- Leading the Queensland Government's response to silica exposure in the engineered stone industry.
- Continuing to oversee the Queensland Labour Hire Licensing Scheme.
- Establishing improved safety standards for the amusement devices industry.
- 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.
- Continuing to partner with stakeholders to implement the *Electrical Safety Plan for Queensland 2018-2022*.

Industrial Relations	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Service: Industrial Relations			
Service standards <i>Effectiveness measures</i>			
Overall client satisfaction with inspectorate's effectiveness and professionalism ¹	85%	97%	90%
Overall client satisfaction with the services and advice provided on public sector industrial relations ²	85%	100%	90%
<i>Efficiency measures</i>			
Cost of Industrial Relations services per Queensland worker ³	\$3.40	\$3.14	\$3.14
Cost of public sector industrial and employee relations per Queensland public sector worker ⁴	\$6.50	\$6.72	\$6.71
Service: Administration of the Industrial Court and Commission system			
Service standards <i>Effectiveness measure</i>			
Percentage of matters resolved at conference ⁵	65%	54%	65%
<i>Efficiency measure</i>			
Percentage of matters filed with the Industrial Registry and processed within 24 hours ⁶	95%	91%	95%
Service: Work health and safety services			
Service standards <i>Effectiveness measure</i>			
Overall client satisfaction with inspectorate's effectiveness and professionalism ⁷	85%	87%	90%

Industrial Relations	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<i>Efficiency measure</i> Cost of WHSQ services per worker covered by the workers' compensation scheme ⁸	\$30.95	\$32.83	\$33.11
Service: Electrical safety services			
Service standards <i>Effectiveness measures</i> Reduction in the number of reported serious electrical incidents on a five year rolling average ⁹	10%	1%	10%
Overall client satisfaction with inspectorate's effectiveness and professionalism ⁷	85%	91%	90%
<i>Efficiency measure</i> Cost of electrical safety services per person in Queensland ¹⁰	\$3.95	\$4.2	\$4.26
Service: Workers compensation services			
Service standards <i>Effectiveness measure</i> Cost of Workers' Compensation Regulator service per worker covered by the workers' compensation scheme ¹¹	\$9.80	\$9.64	\$9.80
<i>Efficiency measure</i> Cost per Workers' Compensation dispute ¹²	\$2,800	\$3,000	\$3,100

Notes:

1. The objective of the Industrial Relations Client Satisfaction Survey is to assess the satisfaction of employers and employees who had interactions with an industrial relations inspector in the previous 12 months. Industrial relations inspectors provide compliance and information services on Queensland's industrial relations laws for state and local government, long service leave, child employment, trading hours and holidays. They also deliver services to protect vulnerable labour hire workers and promote the integrity of the labour hire industry in Queensland.
2. The survey measures overall client satisfaction with the effectiveness and professionalism of the public sector industrial relations team. The team leads and advises on public sector enterprise bargaining and other industrial relations matters on behalf of the Queensland Government.
3. The cost is calculated by dividing the total cost of service by the Queensland labour force. (ABS Cat 6202.0 Labour Force, Australia). The decrease in the 2018-19 Estimated Actual and 2019-20 Target/Estimate is due to the implementation of the Labour Hire Licensing scheme.
4. The cost is calculated by dividing the total cost of service by the Queensland public sector labour force. Public sector (including local government) total employed series ABS 6291.0.55.003 - Labour Force, Australia, Detailed, Quarterly). The increase in the 2019-20 Target/Estimate over the 2018-19 Target/Estimate is a consequence of additional resources used to support preparation for sector wide bargaining in 2018-19.
5. This measures the Industrial Court and Queensland Industrial Relations Commission's effectiveness in resolving matters lodged in Queensland's industrial relations jurisdiction. The variance between the 2018-19 Target/Estimate and 2018-19 Estimated Actual is due to a reduction in the number of matters successfully resolved through conciliation conferences.
6. The percentage of matters filed with the Industrial Registry and processed within 24 hours is determined by the time the matter is filed via email, post or over the counter to the time that the matter is entered into the Case Management System.
7. The primary objective of the Workplace Health and Safety Queensland (WHSQ) survey is to assess the satisfaction of persons who had a visit from a Work Health and Safety or Electrical Safety inspector in the previous 12 months. WHSQ Inspectors enforce work health and safety laws, investigate workplace fatalities, serious injuries, prosecute breaches of legislation and educate employees and employers on their legal obligations. Electrical Safety Inspectors provide advisory and enforcement activities, promote compliance with electrical safety laws and standards, information, education and training activities to help reduce the risk of death or injury from electrocution, fire and explosion and improve electrical safety.
8. The cost is calculated by dividing the total cost of service by the Queensland labour force. (ABS Cat 6202.0 Labour Force, Australia). The increase in the 2018-19 Estimated Actual is due to new funding arrangements based on the Best Practice Review recommendations. Work

health and safety annual funding is based on the previous year's growth in Queensland's economic activity. As economic activity grew faster than the Queensland labour force over the past 12 months, the 2019-20 Target/Estimate has increased.

9. This service standard is based on a five year rolling average of the number of verified serious electrical incidents reported. The serious electrical incidents (SEI) reporting can spike within the course of a year. The Electrical Safety Office continues to educate and enforce compliance of electrical safety within industry and community with a long-term objective to reduce serious electrical incidents rates within Queensland. As zero fatalities were recorded in the 2017-18 financial year, the rolling average for 2018-19 Estimated Actuals realised a minimal change.
10. The 2019-20 Target/Estimate has been amended to reflect any potential future spikes in SEIs reported. The cost is calculated by dividing the total cost of service by the population of Queensland (ABS 3101.0 - Australian Demographic Statistics, Sep 2018). The Estimated Actual for 2018-19 exceeded the 2018-19 Target/Estimate as Queensland's population growth was slower than projected. The increase to the 2019-20 Target/Estimate reflects an expected increase in the reporting of serious electrical incidents within industry following an increase in awareness and the ability to report within industry and communities, together with improved processes to capture this data.
11. The cost is calculated by dividing the total cost of running the Review and Appeals units by the total number of review applications and appeals served.
12. The variance between the 2018-19 Target/Estimate and the 2018-19 Estimated Actual is due to a decrease in matters going before the Review and Appeals Unit in 2018-19, with the 2019-20 Target/Estimate similarly increased as numbers going to Review and Appeal are expected to further decrease in the future.

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 2019-20 a total of \$811.7 million in State funded recurrent and capital grants will be directed to non-state schools. In addition, the Queensland Government will provide Textbook and Resource Allowances to non-state school students of \$25.8 million.

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:

- \$292,000 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.

School Education Administered Items Statement

Department of Education ¹	2018-19 Budget \$'000	2018-19 Est. actual \$'000	2019-20 Budget \$'000
STATE FUNDING			
Assistance to non-state sector			
Assistance to non-state schools			
Recurrent funding for non-state schools			
General recurrent grants ⁵	676,426	676,426	705,265
Grammar school endowments	164	164	164
School Transport	6,170	6,122	6,226
Total recurrent funding for non-state schools	682,760	682,712	711,655
Capital assistance for non-state schools			
Capital assistance ⁶	47,809	47,649	49,250
External Infrastructure	5,592	5,574	5,748
Non-State Capital Grants Other	45,000	45,000	45,000
Total capital assistance for non-state schools	98,401	98,223	99,998
Total assistance for non-state schools	781,161	780,935	811,653
Assistance to other non-state sector			
Student Hostels			
Recurrent	152	189	192
Capital	100	100	100
Total Student Hostels	252	289	292
Textbook and resource allowances - non state schools ^{2,7}	23,887	23,342	25,789
Weekend and vacation travel	44	44	44
Community Organisations	4,097	4,065	4,134
Non-state Accreditation Board	54	54	54
Total Assistance to other non-state sector	28,334	27,794	30,313
Total Assistance to non-state sector	809,495	808,729	841,966
Other			
Textbook and resource allowance - state schools ^{3,8}	37,336	37,002	41,872
Queensland Curriculum and Assessment Authority	34,003	34,003	34,253

Department of Education¹	2018-19 Budget \$'000	2018-19 Est. actual \$'000	2019-20 Budget \$'000
Other	100	100	100
Total State Funding	880,934	879,834	918,191
Australian Government assistance to non-state education^{4,9}	2,669,890	2,738,815	2,889,245
TOTAL SCHOOL EDUCATION ADMINISTERED ITEMS	3,550,824	3,618,649	3,807,436

Notes:

1. Table excludes the Office of Industrial Relations revenue and Transfers of Administered Revenue to Government.
2. Decrease from the 2018-19 Budget to the 2018-19 Estimated Actual is mainly due to the lower than anticipated Consumer Price Index (CPI) indexation.
3. Decrease from the 2018-19 Budget to the 2018-19 Estimated Actual is mainly due to the lower than anticipated CPI indexation.
4. Increase from the 2018-19 Budget to the 2018-19 Estimated Actual reflects the change in the level of Australian Government funding to non-state schools.
5. Increase from the 2018-19 Estimated Actual to the 2019-20 Budget is due to the flow on impact of state government funding for the state schooling sector including provisions for enterprise bargaining outcomes and enrolment growth.
6. Increase from the 2018-19 Estimated Actual to the 2019-20 Budget is due to the impact of Building Price Index indexation.
7. Increase from the 2018-19 Estimated Actual to the 2019-20 Budget is due to growth in student enrolments and CPI indexation.
8. Increase from the 2018-19 Estimated Actual to the 2019-20 Budget is due to growth in student enrolments and CPI indexation.
9. Increase from the 2018-19 Estimated Actual to the 2019-20 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 2019-20 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Education	2018-19 Budget \$'000	2018-19 Est Actual \$'000	2019-20 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	115,007	85,768	36,351
Balance of service appropriation	8,688,111	8,667,935	9,292,577
Other revenue	618,075	657,115	625,220
Total income	9,421,193	9,410,818	9,954,148
Expenses			
Early childhood education and care	270,773	270,466	293,083
School education	8,994,639	8,976,379	9,494,164
Office of Industrial Relations	155,781	163,973	166,901
Total expenses	9,421,193	9,410,818	9,954,148
Operating surplus/deficit	..	..	..
Net assets	19,023,549	19,668,043	20,908,517
ADMINISTERED			
Revenue			
Commonwealth revenue	2,669,890	2,738,815	2,889,245
Appropriation revenue	3,550,824	3,618,649	3,807,436
Other administered revenue	53,530	55,530	55,530
Total revenue	6,274,244	6,412,994	6,752,211
Expenses			
Transfers to government	2,723,399	2,794,324	2,944,754
Administered expenses	3,550,845	3,618,670	3,807,457
Total expenses	6,274,244	6,412,994	6,752,211
Net assets	212	212	212
CAPITAL			
Capital purchases²			
Total land, buildings and infrastructure	590,885	802,794	1,169,174
Total plant and equipment	52,424	52,424	54,674
Total other capital	25,079	25,079	..
Total capital purchases	668,388	880,297	1,223,848

Notes:

1. Includes State and Commonwealth funding.
2. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

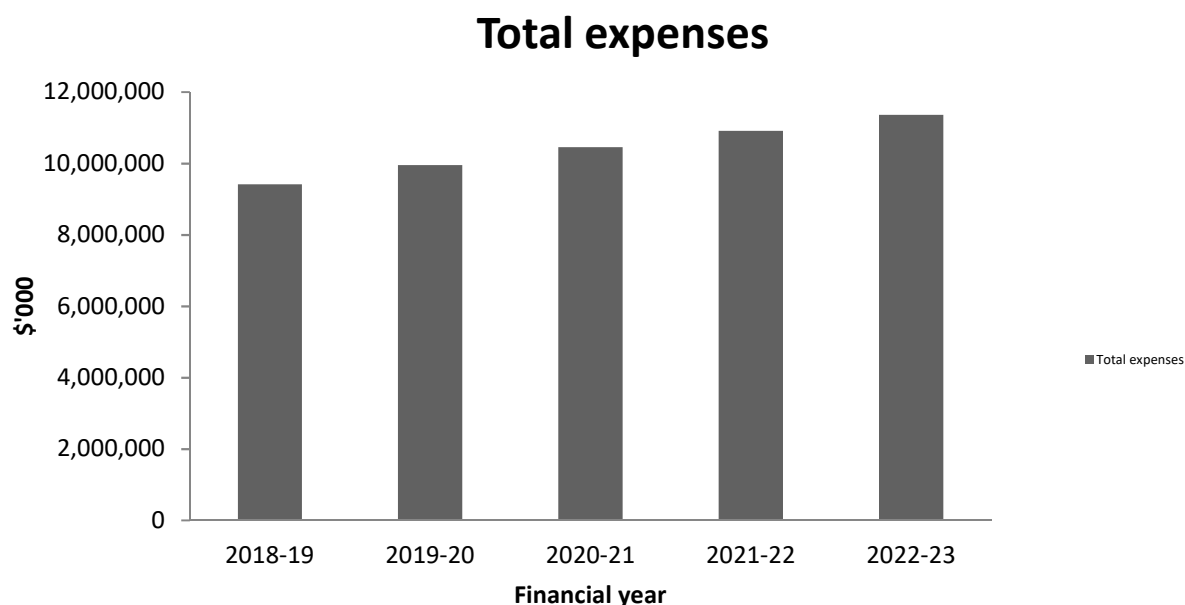
Budgeted financial statements

Departmental income statement

Total controlled expenses are estimated to be \$9.954 billion in 2019-20, an increase of \$543.3 million from the 2018-19 Estimated Actual. The increase is mainly due to student enrolment growth, enterprise bargaining outcomes, early childhood regulation and kindergarten programs, Highly Accomplished and Lead Teachers initiative and increased depreciation expense to reflect the level of infrastructure investment in schools. The increase also reflects expenditure to support the implementation of recommendations from the Best Practice Review of Workplace Health and Safety Queensland and additional funding under the National School Reform Agreement and associated Bilateral Agreement.

The increase over the forward estimates is mainly the result of anticipated student enrolment growth, enterprise bargaining outcomes and early childhood services cost increases, as well as additional funding under the National School Reform Agreement and associated Bilateral Agreement.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The department's major assets are mainly in land and buildings and intangibles. The department's main liabilities relate to point in time estimates of payables (including accrued employee benefits) and finance lease liabilities (including the leases associated with Public Private Partnership arrangements).

Controlled income statement

Department of Education	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
INCOME				
Appropriation revenue	1,11	8,803,118	8,753,703	9,328,928
Taxes		..	..	..
User charges and fees	2	404,087	423,306	423,172
Royalties and land rents		..	..	..
Grants and other contributions	3	184,762	170,886	171,643
Interest and distributions from managed funds		14,610	13,627	13,627
Other revenue	4,12	14,616	49,296	16,778
Gains on sale/revaluation of assets		..	..	..
Total income		9,421,193	9,410,818	9,954,148
EXPENSES				
Employee expenses	5,13	7,042,067	7,070,439	7,464,829
Supplies and services	6,14	1,496,656	1,439,977	1,556,112
Grants and subsidies	7	279,981	340,641	340,955
Depreciation and amortisation	8,15	532,787	496,833	524,767
Finance/borrowing costs	9,16	33,786	29,075	32,090
Other expenses	10,17	35,188	33,125	34,667
Losses on sale/revaluation of assets		728	728	728
Total expenses		9,421,193	9,410,818	9,954,148
OPERATING SURPLUS/(DEFICIT)		..	..	..

Controlled balance sheet

Department of Education	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CURRENT ASSETS				
Cash assets	18,27	774,519	867,639	683,425
Receivables	19	108,080	110,023	110,334
Other financial assets		..	..	..
Inventories		2,587	2,431	2,586
Other	20,28	43,130	18,510	96,615
Non-financial assets held for sale		..	..	..
Total current assets		928,316	998,603	892,960
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	21,29	18,954,382	19,506,075	20,775,784
Intangibles	22	34,994	37,377	37,090
Other		..	..	..
Total non-current assets		18,989,376	19,543,452	20,812,874
TOTAL ASSETS		19,917,692	20,542,055	21,705,834
CURRENT LIABILITIES				
Payables	23	220,006	222,036	222,036
Accrued employee benefits	24,30	216,629	232,635	108,629
Interest bearing liabilities and derivatives	25	11,374	6,914	7,482
Provisions		..	..	..
Other	31	34,561	34,434	83,817
Total current liabilities		482,570	496,019	421,964
NON-CURRENT LIABILITIES				
Payables		703	1,335	1,335
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives	25,32	410,642	376,430	373,790
Provisions		228	228	228
Other		..	..	..
Total non-current liabilities		411,573	377,993	375,353
TOTAL LIABILITIES		894,143	874,012	797,317
NET ASSETS/(LIABILITIES)		19,023,549	19,668,043	20,908,517
EQUITY				
TOTAL EQUITY	26,33	19,023,549	19,668,043	20,908,517

Controlled cash flow statement

Department of Education	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		8,803,118	8,742,803	9,325,328
User charges and fees		418,389	434,185	434,806
Royalties and land rent receipts	
Grants and other contributions		182,736	166,886	167,643
Interest and distribution from managed funds received		14,610	13,627	13,627
Taxes	
Other		21,418	56,098	23,580
Outflows:				
Employee costs		(7,038,925)	(7,045,129)	(7,669,123)
Supplies and services		(1,516,132)	(1,452,507)	(1,560,111)
Grants and subsidies		(279,981)	(340,641)	(340,955)
Borrowing costs		(33,786)	(28,767)	(32,090)
Other		(42,155)	(41,993)	(39,660)
Net cash provided by or used in operating activities		529,292	504,562	323,045
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	
Investments redeemed	
Loans and advances redeemed	
Outflows:				
Payments for non-financial assets		(643,309)	(842,814)	(1,223,848)
Payments for investments	
Loans and advances made	
Net cash provided by or used in investing activities		(643,309)	(842,814)	(1,223,848)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	
Equity injections		113,598	382,957	724,061
Outflows:				
Borrowing redemptions		(3,872)	(947)	..
Finance lease payments		(6,590)	(6,517)	(7,472)
Equity withdrawals		24,802	..	..
Net cash provided by or used in financing activities		127,938	375,493	716,589
Net increase/(decrease) in cash held		13,921	37,241	(184,214)
Cash at the beginning of financial year		760,598	830,398	867,639
Cash transfers from restructure	
Cash at the end of financial year		774,519	867,639	683,425

Administered income statement

Department of Education	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
INCOME				
Appropriation revenue	34,38	3,550,824	3,618,649	3,807,436
Taxes		..	..	..
User charges and fees	35	53,245	55,245	55,245
Royalties and land rents		..	..	..
Grants and other contributions	36,39	2,669,890	2,738,815	2,889,245
Interest and distributions from managed funds		..	..	..
Other revenue		285	285	285
Gains on sale/revaluation of assets		..	..	..
Total income		6,274,244	6,412,994	6,752,211
EXPENSES				
Employee expenses		..	..	..
Supplies and services		3	3	3
Grants and subsidies	34,38	3,550,821	3,618,646	3,807,433
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		21	21	21
Transfers of Administered Revenue to Government	37,40	2,723,399	2,794,324	2,944,754
Total expenses		6,274,244	6,412,994	6,752,211
OPERATING SURPLUS/(DEFICIT)		..	..	..

Administered balance sheet

Department of Education	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CURRENT ASSETS				
Cash assets		212	712	712
Receivables	41	8,408	9,150	9,150
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		8,620	9,862	9,862
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		8,620	9,862	9,862
CURRENT LIABILITIES				
Payables		..	..	..
Transfers to Government payable	41	8,408	9,650	9,650
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		8,408	9,650	9,650
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		8,408	9,650	9,650
NET ASSETS/(LIABILITIES)		212	212	212
EQUITY				
TOTAL EQUITY		212	212	212

Administered cash flow statement

Department of Education	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		3,550,824	3,629,126	3,807,436
User charges and fees		53,224	55,315	55,224
Royalties and land rent receipts	
Grants and other contributions		2,669,890	2,738,815	2,889,245
Interest and distribution from managed funds received	
Taxes	
Other		285	285	285
Outflows:				
Employee costs	
Supplies and services		(3)	(3)	(3)
Grants and subsidies		(3,550,821)	(3,618,646)	(3,807,433)
Borrowing costs	
Other		..	(3)	..
Transfers to Government		(2,723,399)	(2,799,159)	(2,944,754)
Net cash provided by or used in operating activities		..	5,730	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	
Investments redeemed	
Loans and advances redeemed	
Outflows:				
Payments for non-financial assets	
Payments for investments	
Loans and advances made	
Net cash provided by or used in investing activities	
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	
Equity injections	
Outflows:				
Borrowing redemptions	
Finance lease payments	
Equity withdrawals	
Net cash provided by or used in financing activities	
Net increase/(decrease) in cash held		..	5,730	..
Cash at the beginning of financial year		212	(5,018)	712
Cash transfers from restructure	
Cash at the end of financial year		212	712	712

Explanation of variances in the financial statements

Income statement

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. Decrease mainly reflects lower depreciation funding requirements partly offset by additional funding for enterprise bargaining outcomes.
2. Increase largely reflects an increased volume of fees and charges relating to international education programs.
3. Decrease mainly reflects lower contributions received in schools.
4. Increase mainly due to the funding contribution for the relocation of Ravenswood State School and recoveries from the Queensland Government Insurance Fund including funding for natural disaster costs.
5. Increase mainly due to enterprise bargaining outcomes and additional resources associated with the implementation of the Best Practice Review into Workplace Health and Safety Queensland.
6. Decrease mainly due to reclassification of expenditure to grants and subsidies.
7. Increase mainly due to the reclassification of expenditure from supplies and services.
8. Decrease largely reflects the change in useful life of assets as part of the annual revaluation process.
9. Decrease mainly reflects the transfer of fixed rate loans to Queensland Treasury and lower interest expense associated with the Queensland Schools Public Private Partnership assets.
10. Decrease mainly due to lower than anticipated Queensland Government Insurance Fund premiums.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

11. Increase mainly due to student enrolment growth, enterprise bargaining outcomes, Highly Accomplished and Lead Teachers initiative, early childhood programs, increased depreciation funding to reflect the level of infrastructure investment in schools and funding to support the implementation of recommendations from the Best Practice Review of Workplace Health and Safety Queensland. The increase also reflects additional funding under the National School Reform Agreement and associated Bilateral Agreement.
12. Decrease mainly due to one-off funding in 2018-19 for the relocation of Ravenswood State School and recoveries from the Queensland Government Insurance Fund including funding for natural disaster costs.
13. Increase mainly reflects student enrolment growth, enterprise bargaining outcomes, additional staff associated with the Instrumental Music program and increased employee costs from the Highly Accomplished and Lead Teachers initiative.
14. Increase mainly due to expenditure associated with the additional funding under the National School Reform Agreement and associated Bilateral Agreement, and additional schooling and early childhood services cost increases.
15. Increase largely reflects the impact of end of year revaluations and increase in depreciable assets associated with the department's capital program.
16. Increase mainly associated with interest expense based on the progressive recognition of the Queensland Schools Public Private Partnership assets.
17. Increase reflects the estimated Queensland Government Insurance Fund premium increases.

Balance sheet

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

18. Increase largely reflects anticipated end of year lower prepayments balances and higher payables balances.
19. Increase largely reflects anticipated level of accrued receivables at year end.
20. Decrease largely reflects lower levels of prepayments including those associated with the Queensland Schools Public Private Partnership payments.
21. Increase mainly due to annual asset revaluations and increases associated with the department's capital program.
22. Increase largely reflects lower accumulated amortisation than anticipated due to changes in useful life of assets.

23. Increase largely reflects anticipated level of accrued payables at year end.
24. Increase largely reflects the flow-on of higher employee expenses as detailed in the income statement notes.
25. Decrease mainly reflects the transfer of fixed rate loans to Queensland Treasury.
26. Increase largely reflects the impact of funding for the increased capital program, changes associated with asset revaluations and the flow through of prior year accumulated school surpluses.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

27. Decrease largely reflects an anticipated higher end of year prepayments balance including estimated salary prepayments at the end of 2019-20 due to pay date timing.
28. Increase largely reflects higher levels of prepaid salaries due to the timing of June 2020 pay dates.
29. Increase mainly due to annual asset revaluations and increases in the department's capital program.
30. Decrease largely reflects lower end of year salary accruals which are taken up as prepayments instead in 2019- 20 in accordance with generally accepted accounting principles.
31. Increase largely reflects the impact of accounting standard AASB 15 changes in the recognition of revenue from contracts with customers.
32. Decrease largely reflects the Queensland Schools Public Private Partnership arrangements.
33. Increase largely reflects the impact of funding for the increased capital program, changes associated with asset revaluations and the flow through of prior year accumulated school surpluses.

Administered income statement

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

34. Increase reflects the level of funding for non-state schools.
35. Increase reflects higher levels of workplace health and safety regulatory levy collected by the Office of Industrial Relations.
36. Increase reflects higher levels of commonwealth funding for non-state schools under the National School Reform Agreement and associated Bilateral Agreement.
37. Increase reflects commonwealth funding for non-state schools and increase in workplace health and safety regulatory levy transferred to Government.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

38. Increase reflects the level of funding for non-state schools.
39. Increase reflects higher levels of commonwealth funding for non-state schools under the National School Reform Agreement and associated Bilateral Agreement.
40. Increase reflects commonwealth funding for non-state schools and increase in workplace health and safety regulatory levy transferred to Government.

Administered balance sheet

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

41. Increase reflects the timing of transfers to Government and associated year end accrual.

Statutory body

Queensland Curriculum and Assessment Authority

Overview

The Queensland Curriculum and Assessment Authority (QCAA) plays a critical role in the design and delivery of education in Queensland in collaboration with a range of stakeholders and partner agencies. The QCAA delivers syllabuses and guidelines, and assessment, testing, reporting, certification and tertiary entrance services to the Queensland education community.

The QCAA's vision to support Queensland's world-class education system through excellence in curriculum and assessment is reflected in its objectives:

- provide curriculum, assessment and certification leadership
- support the education community to achieve quality learning outcomes
- build an effective, responsible organisation with a high performing workforce.

The QCAA contributes to the Government's objectives for the community: *Our Future State: Advancing Queensland's Priorities*:

- Give all our children a great start by providing contemporary, high-quality curriculum and assessment programs that support educators and learners from kindergarten to Year 12.
- Create jobs in a strong economy by providing the education community with the resources and training it needs to develop teaching and learning programs that ensure Queensland students are equipped for lifelong learning and active and informed citizenship.
- Be a responsive government by working in partnership with teachers, principals, school sectors, parents, students and other stakeholders to ensure our services support teaching practice and student learning.

The organisation's key priorities for 2019-20 are to:

- deliver the new Queensland Certificate of Education (QCE) system
- support schools to implement the P–10 Australian Curriculum and the revised *Queensland Kindergarten Learning Guideline*
- provide resources to support schools to improve student outcomes that focus on literacy and numeracy
- improve the delivery of services and client engagement by renewing information systems and communication channels
- cultivate a high performing and innovative QCAA workforce.

Service summary

In 2019-20, the QCAA will continue the development and implementation of the new QCE system which commenced with Year 11 students in 2019. It will also continue to support school communities by delivering information, guidance, training and resources to promote a comprehensive understanding of the new senior curriculum and assessment processes.

As part of the next phase of the National Assessment Program – Literacy and Numeracy (NAPLAN), the QCAA will work with schools and its state and national partners on the transition from paper-based to online assessment.

These significant reforms are being pursued alongside other substantial work, including supporting the implementation of the P–10 Australian Curriculum and the *Queensland Kindergarten Learning Guideline* in collaboration with the school sectors and other key education stakeholders. This work will focus on providing resources and training to assist educators to provide young Queenslanders with opportunities to maximise their potential and develop a foundation for future learning and success.

The education sector is heavily influenced by state and national reforms and advances in technology. QCAA will meet new challenges by investing in its staff and innovative digital solutions and collaborating with its stakeholders to ensure its products and services are current and responsive to learner needs.

Service performance

Queensland Curriculum and Assessment Authority

Service Area Objective

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

Description

The Queensland Curriculum and Assessment Authority (QCAA) is responsible for kindergarten to Year 12 syllabus and guideline development, and providing assessment, testing, reporting, certification and tertiary entrance services to Queensland schools.

Staffing¹

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
309	309	309

Note:

1. Full-time equivalents (FTEs) as at 30 June.

Queensland Curriculum and Assessment Authority	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Service standards			
<i>Effectiveness measures</i>			
Percentage of stakeholders surveyed who consider the syllabuses and support materials developed by the Authority to be satisfactory ¹	93%	85%	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%	0.01%	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}	..	..	..
Average cost per student of developing and issuing Senior Education Profiles ^{5,6,7}	\$271	\$261	\$321
Average cost per student of developing and issuing the National Assessment Program – Literacy and Numeracy (NAPLAN) student reports ^{8,9}	\$40	\$42	\$42
Average cost per student of tertiary entrance and pathways information programs ^{10,11}	\$9	\$12	\$12

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 2019-20 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 relevant direct costs plus overheads and dividing this by the number of syllabuses developed or revised.

4. The 2018-19 Target/Estimate, 2018-19 Estimated Actual and a 2019-20 Target/Estimate have not been presented as the redevelopment phase for syllabuses was completed in Semester 1, 2017. The entire suite of QCAA senior syllabuses was revised/redeveloped during 2016-17 to support the implementation of the new QCE system commencing with Year 11 students in 2019.
5. The average cost is calculated by allocating relevant direct costs plus overheads and dividing this by the number of students receiving Senior Education Profiles.
6. The decrease in the 2018-19 Estimated Actual is due to reduced direct costs resulting from revised monitoring requirements for the current senior assessment system. These requirements were modified for 2019 to support schools and teacher reviewers in managing the transition to the new senior assessment system.
7. The increase in the 2019-20 Target/Estimate is due to a reduced number of Year 12 students in 2019 (resulting from the introduction of the smaller Prep Year cohort in 2007). When this reduction is applied to relatively fixed costs, the average cost is increased.
8. The average cost is calculated by allocating relevant direct costs plus overheads and dividing this 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.
9. The increase in the 2018-19 Estimated Actual and 2019-20 Target/Estimate is due to an overestimation of the number of students used to calculate the 2018-19 Target/Estimate and the commencement of the transition to NAPLAN online.
10. The average cost is calculated by allocating relevant direct costs plus overheads and dividing this by the number of students in Years 11 and 12.
11. The increase in the 2018-19 Estimated Actual and 2019-20 Target/Estimate is due to an overestimation of the number of students used to calculate the 2018-19 Target/Estimate (resulting from the introduction of the smaller Prep Year cohort in 2007).

Income statement

Queensland Curriculum and Assessment Authority	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
INCOME				
Taxes		..	..	..
User charges and fees	1	2,225	2,534	2,449
Grants and other contributions	2,5	68,032	62,501	66,323
Interest and distributions from managed funds		276	274	250
Other revenue		2	13	1
Gains on sale/revaluation of assets		..	..	..
Total income		70,535	65,322	69,023
EXPENSES				
Employee expenses	6	43,185	41,533	45,177
Supplies and services	3,7	20,497	16,351	18,139
Grants and subsidies		15	..	..
Depreciation and amortisation	8	1,324	1,117	2,262
Finance/borrowing costs		..	..	..
Other expenses		86	86	85
Losses on sale/revaluation of assets		..	..	..
Total expenses		65,107	59,087	65,663
OPERATING SURPLUS/(DEFICIT)	4,9	5,428	6,235	3,360

Balance sheet

Queensland Curriculum and Assessment Authority	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CURRENT ASSETS				
Cash assets	10	10,719	9,092	9,136
Receivables		1,126	1,561	1,430
Other financial assets		..	..	..
Inventories		..	..	..
Other	11,15	317	1,572	3,916
Non-financial assets held for sale		..	..	..
Total current assets		12,162	12,225	14,482
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	12,16	942	603	496
Intangibles	13,17	15,275	16,411	17,744
Other		..	..	..
Total non-current assets		16,217	17,014	18,240
TOTAL ASSETS		28,379	29,239	32,722
CURRENT LIABILITIES				
Payables		5,267	5,381	5,488
Accrued employee benefits	18	1,389	1,491	984
Interest bearing liabilities and derivatives		..	..	..
Provisions	14,19	..	138	650
Other		487	507	518
Total current liabilities		7,143	7,517	7,640
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		7,143	7,517	7,640
NET ASSETS/(LIABILITIES)		21,236	21,722	25,082
EQUITY				
TOTAL EQUITY		21,236	21,722	25,082

Cash flow statement

Queensland Curriculum and Assessment Authority	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges and fees		2,393	2,621	2,614
Grants and other contributions		68,032	62,501	66,323
Interest and distribution from managed funds received		276	276	250
Taxes	
Other		1,953	2,625	2,672
Outflows:				
Employee costs		(43,162)	(41,578)	(46,113)
Supplies and services		(22,853)	(21,791)	(21,954)
Grants and subsidies		(15)	..	..
Borrowing costs	
Other		(335)	(344)	(260)
Net cash provided by or used in operating activities		6,289	4,310	3,532
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	
Investments redeemed	
Loans and advances redeemed	
Outflows:				
Payments for non-financial assets		(5,913)	(6,430)	(3,488)
Payments for investments	
Loans and advances made	
Net cash provided by or used in investing activities		(5,913)	(6,430)	(3,488)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	
Equity injections	
Outflows:				
Borrowing redemptions	
Finance lease payments	
Equity withdrawals	
Net cash provided by or used in financing activities	
Net increase/(decrease) in cash held		376	(2,120)	44
Cash at the beginning of financial year		10,343	11,212	9,092
Cash transfers from restructure	
Cash at the end of financial year		10,719	9,092	9,136

Explanation of variances in the financial statements

Income statement

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. Increase largely due to higher than expected income from professional development workshops.
2. Decrease largely due to the deferral of funding into 2019-20 for the implementation of the new QCE system.
3. Decrease mainly due to deferral of funding into 2019-20 to match the timing of logistical costs for the quality assurance processes of the new QCE system from 2020.
4. Operating surplus largely due to the receipt of grant income to fund capital expenditure on software development for the new QCE system. The increased operating surplus is in line with higher capital expenditure.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

5. Increase largely due to the deferral of funding from 2018-19 for the implementation of the new QCE system.
6. Increase due to employment of casual QCAA assessors for the new QCE system to endorse internal assessment instruments and employment of casual QCAA item writers to develop external assessment exams for 2020 Year 12 students.
7. Increase mainly due to new logistical costs for the quality assurance processes of the new QCE system from 2020.
8. Increase due to software applications for the new QCE system commencing amortisation.
9. Operating surplus largely due to the receipt of grant income to fund capital expenditure on software development for the new QCE system. The decreased operating surplus is in line with lower capital expenditure.

Balance sheet

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

10. Decrease is due to a combination of higher prepaid expenditure on venue hire and higher capital expenditure on software applications, partially offset by a higher than projected opening cash balance brought forward from 2017-18.
11. Increase is due to prepayments (deposits) for hire of venues for marking of external assessments, and endorsement and confirmation of internal assessments.
12. Decrease is due to lower capital expenditure on replacement of ICT hardware.
13. Increase is due to a combination of higher capital expenditure on software applications for the new QCE system combined with lower accumulated amortisation due to software applications remaining under development longer than anticipated.
14. Increase is due to the recognition of a provision for schools claiming reimbursement of relief teacher costs from QCAA for face-to-face training on endorsement of internal assessments.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

15. Increase is due to prepayments (deposits) for hire of venues for marking of external assessments, and endorsement and confirmation of internal assessments. Increase also due to payment for the first payroll fortnight of 2020-21 occurring in late June 2020.
16. Decrease is due to lower capital expenditure on replacement of ICT hardware.
17. Increase is due to capital expenditure on software applications for the new QCE system.
18. Decrease is due to the payment for the first payroll fortnight of 2020-21 occurring in late June 2020 i.e. expenditure is recognised as a prepayment, not a payable.
19. Increase is due to the recognition of a provision for schools claiming reimbursement of relief teacher costs from QCAA for endorsement and confirmation activities.

Glossary of terms

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



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Service Delivery Statements

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