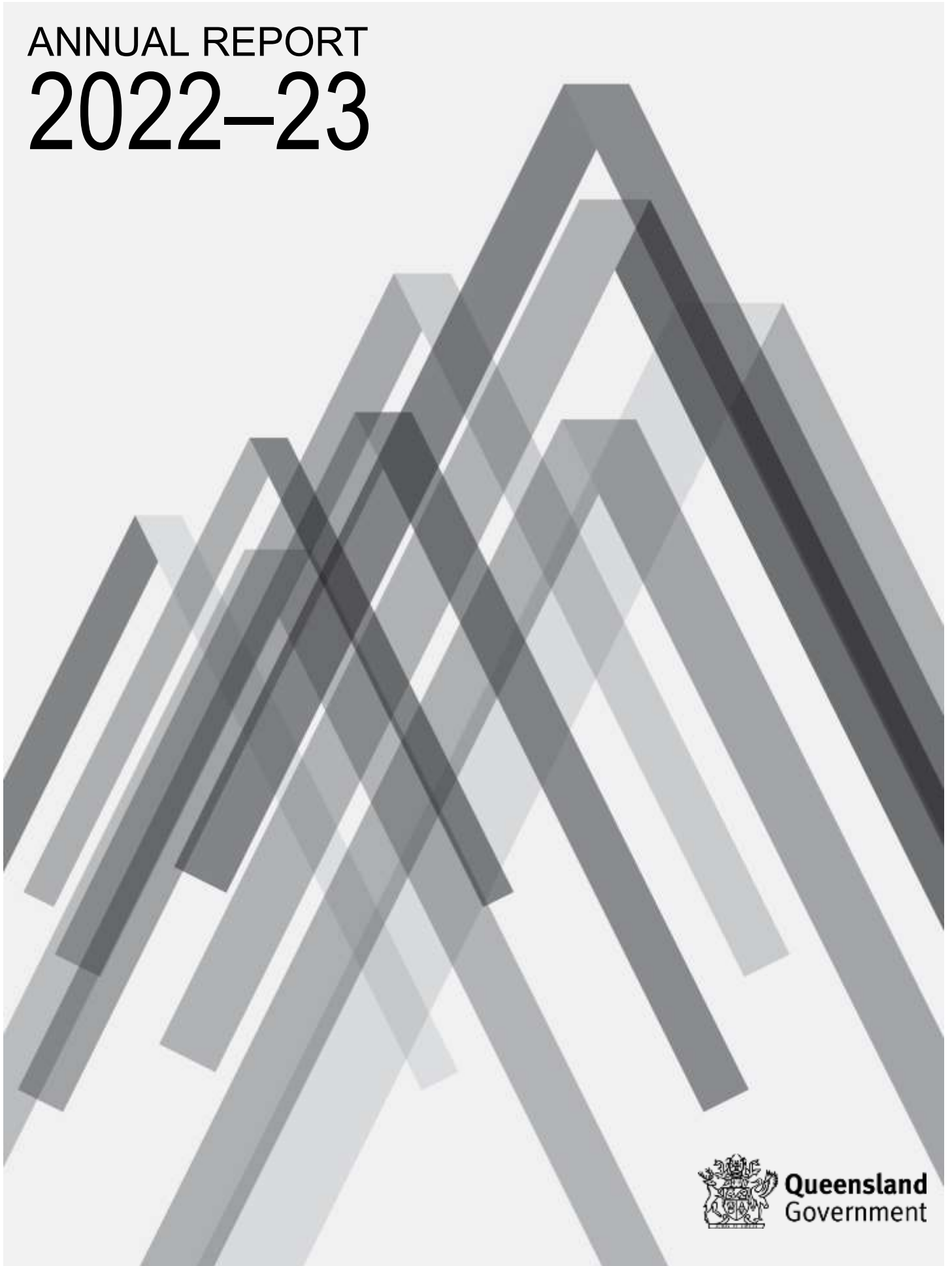


ANNUAL REPORT 2022–23



Human rights commitment

We will create a stronger, fairer Queensland by respecting, protecting and promoting human rights in everything we do.

About the annual report

The annual report plays an important role in fulfilling the department's commitment to accountability and transparency. The report details achievements against the department's *Service Delivery Statement 2022-23* and *Strategic Plan 2021-25*.

Interpreter services



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact the Queensland Government (QGov) on 13 74 68 and we will arrange an interpreter to effectively communicate the report to you.

Providing feedback

You can provide feedback on this report by completing a survey on the Get Involved website <https://www.getinvolved.qld.gov.au/gi/>.

Copies of this report can be obtained by contacting:

Governance, Strategy and Planning
PO Box 15033, City East QLD 4002.

Telephone: (07) 3055 2844

Email: GSP@qed.qld.gov.au

<https://qed.qld.gov.au/>

<https://qed.qld.gov.au/publications/reports/annual-report>

<https://www.data.qld.gov.au/>

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Attribution

Content from this annual report should be attributed as: *The State of Queensland (Department of Education) Annual Report 2022-23*.

Acknowledgment of Country

The Department of Education acknowledges the Traditional Owners of the lands, seas, skies and waterways from across Queensland.

We pay our respect to Elders, past, present and emerging, for they hold the memories, traditions, the culture and the hopes of Aboriginal peoples and Torres Strait Islander peoples across the state.

We recognise Aboriginal peoples and Torres Strait Islander peoples as the first teachers on this land and know that connections to culture enrich the learning of every student and strengthens all of our work.

We commit, in the spirit of reconciliation, to deliver aspirational educational, economic and social outcomes for Aboriginal peoples and Torres Strait Islander peoples.

For more information, our Commitment Statement can be accessed here:

<https://qed.qld.gov.au/workingwithus/induction/workingforthedepartment/humanresources/documents/commitment-statement.PDF>.



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Letter of compliance

25 September 2023

The Honourable Grace MP
Minister for Education
Minister for Industrial Relations and
Minister for Racing
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2022–23 and financial statements for the Department of Education.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* (Qld) and the Financial and Performance Management Standard 2019 (Qld); and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at page 150 of this Annual Report.

Yours sincerely



SHARON SCHIMMING
Acting Director-General

Message from the Director-General

The Department of Education is committed to supporting a high performing education system, creating safe and inclusive workplaces and investing in communities for a stronger Queensland. This year we delivered changes to our services that will shape the future of our diverse portfolio.

We are investing \$1 billion over the next five-years to provide free or cheaper kindergarten for 40,000 Queensland families, providing much needed cost-of-living relief and giving every child the opportunity to access high-quality early learning. Further reforms are also planned, with kindergarten to become free for all Queensland families from 2024, ensuring cost is no barrier for any child to start strong on their learning journey.

In February 2023, we released our new education strategy for state schools - *Equity and Excellence: realising the potential of every student*. We know every student comes to our schools with great potential, and it is our job to set them on a path to lifelong success. *Equity and Excellence* is a reform strategy focused on lifting performance and improving outcomes through sustainable investment in evidence-based system initiatives.

Improving outcomes for Aboriginal students and Torres Strait Islander students remains a key focus. *Equity and Excellence* sets the imperative for schools to ensure every Aboriginal student and Torres Strait Islander student is supported to realise their potential. Recognising and embedding the culture and voices of Aboriginal and Torres Strait Islander peoples in our teaching and learning is vital. This will create enriched and culturally supportive spaces that benefit all students and support our Aboriginal students and Torres Strait Islander students to connect through their culture to learning.

In 2023, we began a two-year transition to the new Students with Disability – Reasonable Adjustments Resourcing Model which will allocate resources for teacher and teacher aides to make reasonable adjustments for students with disability. This has been a big change for our schools and I thank them for their hard work and commitment to supporting students with disability to realise their potential.

Investment in educational leaders, teachers and teacher aides at critical stages through their career is an important enabler for success under *Equity and Excellence*. The new Education Futures Institute is providing teachers, teacher aides and educational leaders with professional development opportunities to build their confidence and capability in supporting our high-quality education system.

We recognise the importance of wellbeing and engagement for our staff. In 2022-23, we saw new programs to support aspiring teachers, continued our focus on staff wellbeing through the release of our *Staff Mental Health Strategy*, and committed to building the cultural capability of our staff and leaders.

Our record investment in infrastructure continues to build new educational facilities to support children, students and young people. At the start of the 2023 school year, four new Queensland state schools opened, which represents a nearly \$330 million investment.

The Office of Industrial Relations delivered important legislative reforms and reviews in 2022-23 to better support workers and keep Queensland workplaces safe. New Codes of Practice for preventing psychosocial hazards at work and managing silicosis were released to support workplaces to manage risks to employees. Both codes are the first of their kind in Australia to be legally enforceable.

In December 2022, a new funding model for Queensland's racing industry came into effect, which provides streamlined revenue arrangements to better support racing clubs, infrastructure and animal welfare initiatives. The Office of Racing also worked closely with Racing Queensland to administer funding for the Racing Infrastructure Fund and country thoroughbred racing, acknowledging the significant contribution racing makes to regional and rural Queensland communities.

These fantastic achievements would not have been possible without the dedication and commitment of staff across our state schools, regions and workplaces, and the support and engagement with our stakeholders and communities. I look forward to working together in the coming year to explore new opportunities and continue to drive improvements to make meaningful and lasting impacts for all Queenslanders.

Michael De'Ath
Director-General

Our department

Our vision is 'A great future for every Queenslander'.

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

Our strategic direction

Our *Strategic Plan 2021-25* was published on 1 July 2022 with an update on 1 December 2022 to reflect the new Government objectives. The department's new education strategy, *Equity and Excellence: realising the potential of every student (Equity and Excellence)* was released in February 2023, which also supports the department's future strategic direction.

The *Strategic Plan 2021-25* outlines how we achieve our vision through six strategic objectives:

- a great start for all children
- every student succeeding
- building Queensland communities
- safe and capable people delivering our vision
- fair and safe workplaces and communities
- a sustainable racing industry in Queensland.

Each objective has a set of strategies to help meet our objectives, and performance measures to monitor our progress.

The *Strategic Plan 2021-25* can be accessed here:

<https://qed.qld.gov.au/publications/strategies/strategic-plan>.

Our service areas and objectives

Our strategic objectives are delivered through our service areas, which provide responsive services to support government and departmental commitments and priorities.

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

The following strategic objectives support our service areas:

- safe and capable people delivering our vision
- building Queensland communities.

Each service area includes performance information about how we deliver services efficiently and effectively to achieve desired service delivery outcomes. More information on performance measures is available in Appendices C and D (pages 88 - 97).

Our opportunities

We also identified opportunities to deliver on our strategic objectives.

Prepare young people for the future	Building lifelong learning and the skills to prepare young people for the future of work.
Evidence-informed decisions	Informing our approach using research, data and evidence to integrate new thinking into everyday practice.
Place-based responses	Improving outcomes through the collaborative efforts of community, stakeholders, industry and government.
Workforce culture and leadership	Developing leadership at every level and a skilled workforce to deliver quality outcomes for Queenslanders.
Embrace diversity	Harnessing the experience, skills and perspectives of diverse cultures, languages, abilities and identities.

Our challenges

In delivering on our strategic objectives, we identified the following challenges.

Safety and wellbeing	Addressing complex issues impacting the wellbeing and safety of children, students, communities and our workforce.
Overcoming disadvantage	Reducing the impact of disadvantage through targeted interventions and culturally appropriate support.
Fit-for-future investment	Investing for future generations and responding to the needs of our dispersed and diverse communities.
Contemporary practice	Leveraging technology and adapting our approach to advance teaching, learning and new ways of working.
Building resilience	Strengthening our prevention and preparedness approach and building resilience for disruptive events and climate impacts.

Queensland Government's objectives for the community

The government's direction is informed by its broad objectives for the community. The objectives reflect the government's vision for Queensland and outline its plan to build future

prosperity and growth across the state. We play a key role in contributing to the following objectives:

- **Educating for the future** by giving children and students the best start and investing in our teachers and schools.
- **Backing our frontline services** and our diverse workforce by engaging healthy, safe and capable people across Queensland communities.
- **Keeping Queenslanders safe** by supporting wellbeing and safety in early childhood services, schools, communities and workplaces.
- **Building Queensland** by creating jobs and driving fit-for-future investment in social infrastructure and technologies.
- **Connecting Queensland** by leveraging technology and innovation to connect all students to world class digital learning.
- **Growing our regions** by driving economic prosperity and sustainable investment in services across our diverse and dispersed communities.
- **Investing in skills** by educating young Queenslanders for the future of work and to prosper in the economy.
- **Protecting the environment** for future generations by investing in energy-efficient and cleaner, greener technologies in schools and workplaces.
- **Honouring and embracing our rich and ancient cultural history** by supporting culturally responsive learning in early years and schools and strengthening cultural capability in our workplace.

Queensland public service values

Our employees' behaviour and decision-making are guided by the Queensland public service values:

- Customers first
- Ideas into action
- Unleash potential
- Be courageous
- Empower people

Our *Mandatory All Staff Training* and *Management Foundations* programs include a component that emphasises the importance of adhering to, and promoting, the Queensland public service values. More information about participation in these training programs can be found on page 47.

Public sector ethics

The department is committed to the highest standards of ethical conduct and integrity. We demonstrate the standards and values within the Queensland Government *Code of Conduct*, our departmental *Standard of Practice* and the *Public Sector Ethics Act 1994* (Qld) (PSEA).

The department complies with the PSEA and the *Public Sector Act 2022* (Qld) through the following measures:

- All employees undertake mandatory training annually or within one-week of joining the department for new staff, which includes an ethics and integrity component.
- All leaders and staff who manage people and/or have a financial delegation complete the *Management Foundations* program, which builds understanding of the legislative, regulatory and operational responsibilities and accountabilities of leaders in our department.
- Ongoing implementation of our *Integrity Long-Term Plan* to strengthen controls and processes for ethical decision-making and integrity, with areas of focus in 2022-23 including recruitment and selection, conflicts of interest, close personal relationships, information security and privacy, and purchasing and procurement.
- Updates to our *Reporting contact with lobbyists procedure* and *Complaints involving the 'public official' (Director-General) procedure* to provide clearer guidance about decision-making and ethical obligations.

Our people

As at 30 June 2023, we had over 96,000 employees (headcount), or over 76,000 full-time equivalents (FTE). Approximately 95 per cent of the workforce are based in schools.

The table below shows the FTE as at 30 June 2023.

Table 1: Staffing

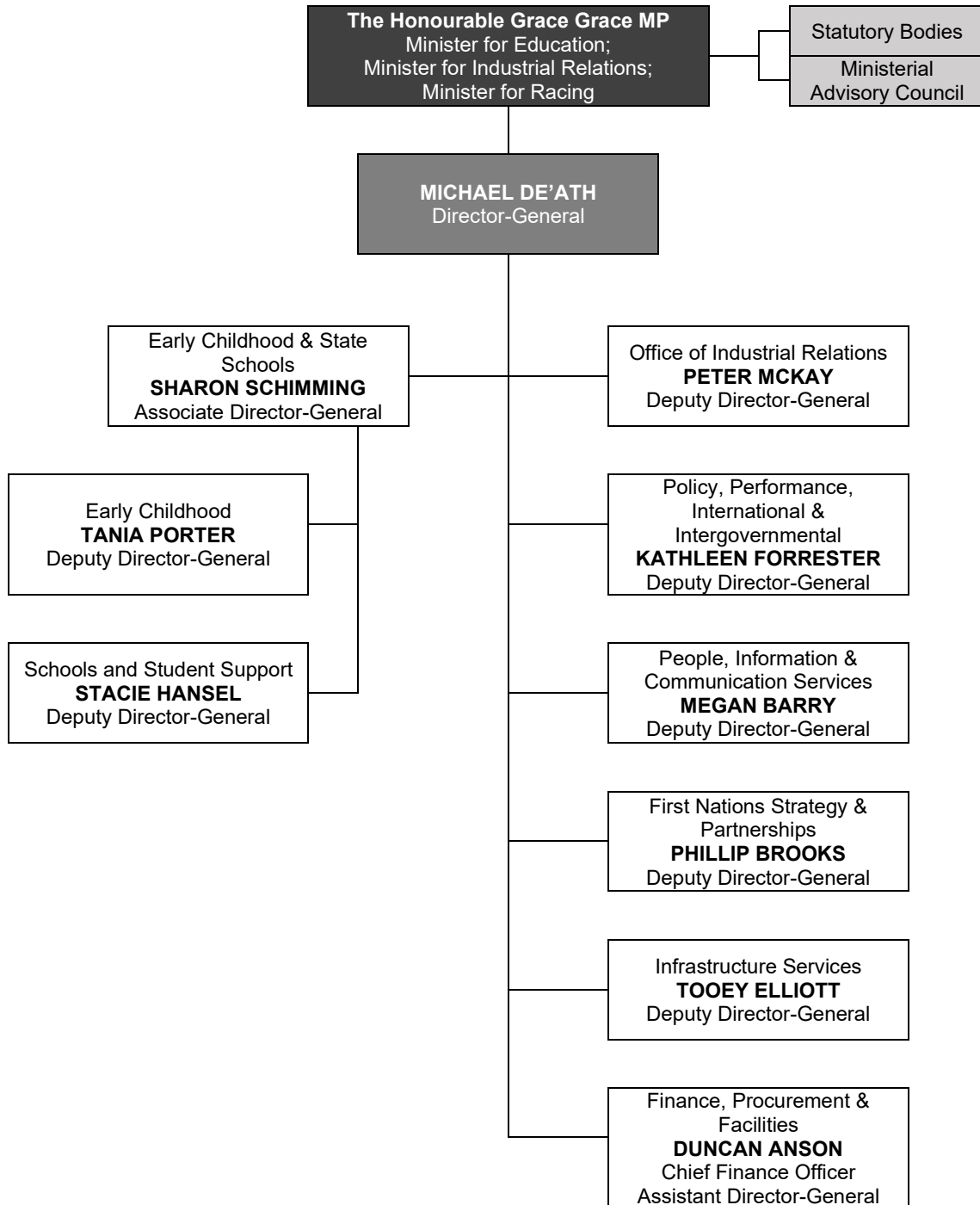
Service area	2022-23 Target / Estimate	2022-23 Actual
Early Childhood Education and Care	319	324
School Education	75,567	75,015
Racing	3	2
Office of Industrial Relations	885	874
Total FTE¹	76,774	76,215

Notes:

1. 2022-23 Target/Estimate is per the FTEs in the 2022-23 Service Delivery Statement (SDS). The 2022-23 Actuals are based on 30 June 2023 MOHRI Reporting and split out based on the same mapping as per the SDS FTEs.

Our structure

The department is comprised of regions and divisions that, along with our schools, contribute to delivering on our strategic objectives. The department's executive leadership structure as at 30 June 2023:



Our divisions and Executive Leadership Team

In October 2022, the department underwent an organisational re-alignment to support our strategic direction and drive organisational performance. This re-alignment included changes to divisional structures, functions and governance committees.

Each division is represented on the department's Executive Leadership Team (ELT), which provides strategic direction and oversight of outcomes, financial performance and good governance of the department.

Michael De'Ath

Director-General

Michael is an accomplished senior executive with over 20-years of public sector leadership, following a successful career as a teacher and school principal.

Throughout his career, Michael has delivered outcomes for New Zealand, Victoria, the Australian Capital Territory and Queensland across a variety of portfolios, including education, community services and health.

Sharon Schimming

Associate Director-General

Early Childhood and State Schools

Sharon has more than 30-years' experience in education and for over 20-years, has held numerous leadership positions, including principal, Regional Director North Queensland, and Deputy Director-General of Early Childhood and Educational Improvement division.

Sharon is responsible for leading innovative, statewide systemic reforms in early childhood education and care and state schooling in line with world-leading practice and stakeholder expectations. Sharon works in partnership with internal and external stakeholders to deliver government priorities and outstanding outcomes for children, students and young people from early childhood through to high school.

Stacie Hansel

Deputy Director-General

Schools and Student Support

Stacie is an experienced and effective education leader who has served the Queensland state school system as a teacher, principal and system leader since 1996. Stacie provides visionary, values-based leadership and management to inspire equity, excellence and continuous improvement in education delivery across Queensland.

Stacie leads the Schools and Student Support division, which supports more than 1,260 Queensland state schools, delivering *Equity and Excellence* to position Queensland state

education as a progressive, high-performing system that realises the potential of every student. The division is driven by innovation to embed future-focussed learning and opportunities for students and teachers to connect across Queensland.

Tania Porter

*Deputy Director-General
Early Childhood*

Tania has a strong background in early childhood education and more than 25-years' experience in the sector. Tania is responsible for improving educational outcomes by leading policy development and driving key reforms to benefit Queensland children and their families.

Tania leads the Early Childhood division, which supports the delivery of quality early childhood education and care services and provides strategic leadership in the development of policy responses, funding and regulatory frameworks that shape the early childhood education and care sector in Queensland.

Kathleen Forrester

*Deputy Director-General
Policy, Performance, International and Intergovernmental*

Kathleen is an experienced senior executive with a track record of leading policy, funding reforms and intergovernmental negotiations in education, health, and human services. Kathleen has executive experience in the Queensland, New South Wales and Victorian governments as well as the private sector.

Kathleen leads the Policy, Performance, International and Intergovernmental division, which adopts a strategic approach to policy, intergovernmental relations, performance, legislation, monitoring, reporting, and governance functions for early childhood, schooling and racing, at a whole-of-government and national level. The division also regulates services for students in non-state schools, home education and international student programs, and ensures accountable and transparent administration of funding to non-state schools and community organisations.

Phillip Brooks

*Deputy Director-General
First Nations Strategy and Partnerships*

Phillip has 22-years' experience in child, youth and family support in Queensland, in roles such as Deputy Director-General, Regional Director, Executive Director and Commissioner at the Queensland Family and Child Commission.

Phillip is a descendant of the Bidjara Tribe (Great Grandfather), the Kairi Tribe (Great Grandmother) and the Ducabrook Clan located at Springsure, Central Queensland.

Phillip leads the First Nations Strategy and Partnerships division, which is responsible for leading the work across government and the department to improve educational outcomes for Aboriginal students and Torres Strait Islander students.

Megan Barry

*Deputy Director-General
People, Information and Communication Services*

Megan's career spans over 20-years in both the private and public sectors in Queensland and Western Australia, in a diverse range of industries including arts, tourism, retail, mining, information and communication technology and energy. Megan is a strong advocate for public purpose work and previously held the role of Deputy Commissioner with the Queensland Public Sector Commission.

Megan leads the People, Information and Communication Services division, which provides leadership and oversight across the department's human resources, information and technologies and strategic communications and engagement functions. The division supports the recruitment and retention of a diverse and capable workforce that delivers responsive services, and by leveraging technology and innovation to connect all students to world-class digital learning.

Tooev Elliott

*Deputy Director-General
Infrastructure Services*

Tooev is a senior executive with over 25-years' experience in the built environment and infrastructure industries delivering government priorities across major capital works, asset management and economic development. Tooev brings a wealth of experience in complex organisations and has undertaken extensive stakeholder management including in the federal, state, territory and local government spheres as well as the private sector.

Tooev leads the Infrastructure Services division, which supports the work of regions, business units and schools by providing fit-for-purpose infrastructure to deliver on the Government's education infrastructure investment to build, maintain, improve and renew our schools and facilities across Queensland.

Peter McKay
Deputy Director-General
Office of Industrial Relations

Peter has over 25-years' experience in the Queensland Government, leading corporate services, policy, regulatory and service delivery functions across a broad range of departments including health, education, justice, corrective services, employment, training and small business. Peter previously held the role of Deputy Commissioner, Public Sector Commission and recently led the Queensland Government's response to the Independent Review of Queensland's State Employment Laws, including the development of a new Public Sector Act.

Peter leads the Office of Industrial Relations division, which is responsible for regulatory frameworks, policy advice and compliance activities for work health and safety, electrical safety, industrial relations and workers' compensation - to improve the wellbeing of all Queenslanders by making Queensland safer and supporting fair and productive workplaces.

Duncan Anson
Assistant Director-General
Finance Procurement and Facilities

Duncan has over 25-years' experience in the Queensland public sector, is a fellow member of CPA Australia, a graduate of the Australian Institute of Company Directors and holds a Bachelor of Business (Accounting).

Duncan has overall leadership of the department's finance, procurement and facilities strategy, functions and systems. Through his delegated responsibilities under section 77 of the *Financial Accountability Act 2009* (Qld), Duncan provides strategic advice to the Director-General on financial resource management, budget management, effectiveness of financial systems, financial risks and sustainability.

More information about our current executives and organisational structure is available on our website at <https://qed.qld.gov.au/about-us/our-structure>.

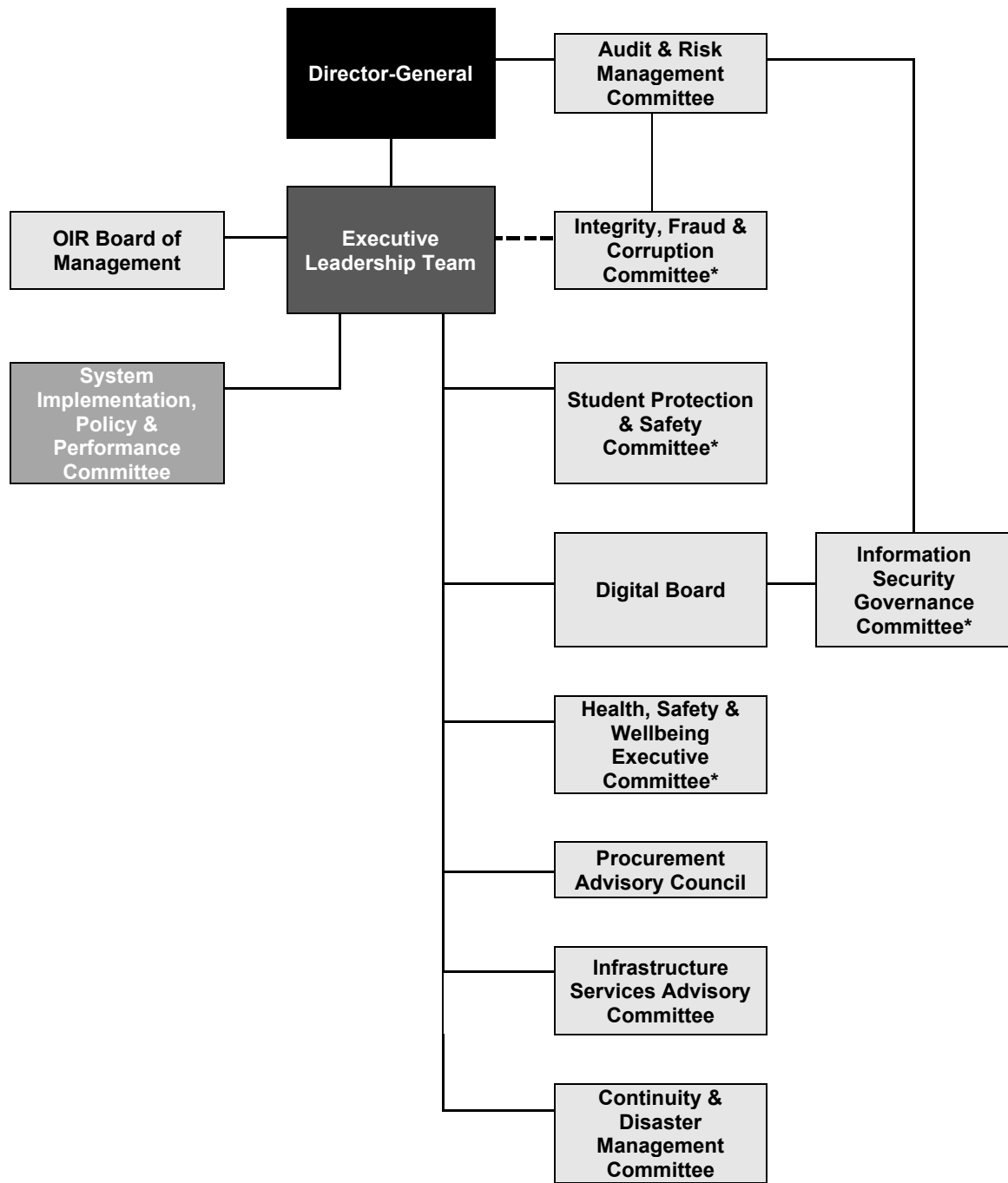
Governance committees

In 2022-23, as part of the organisational re-alignment, we reviewed key governance committees to ensure alignment with our strategic direction and legislative requirements. Opportunities were identified to better drive and monitor strategic performance and outcomes and enhance committee operations.

In addition to transitioning the Executive Management Board to ELT, our realignment also resulted in establishment of two new strategic governance committees:

- System Implementation, Policy and Performance Committee, which oversees strategic direction and performance for early years and state schooling, prioritising First Nations initiatives and implementation of *Equity and Excellence*.
- Strategic Education Advisory Committee, which oversees cross-agency initiatives aligned to the strategic directions for early years and state schools.

Further information about the department's governance committees is available on the next page and at Appendix A (page 66). Information on the department's Audit and Risk Management Committee is available at pages 60-61.



— Direct report

- - - Indirect report/advisory

█ Strategic Direction and outcomes committees

█ Governance and accountability committees

* Denotes areas of lowest risk appetite

Financial performance

The department is building Queensland's future by empowering confident and creative lifelong learners through a student-centred approach to learning and wellbeing.

In 2022-23, the department achieved an operating surplus of \$144.661 million (1.2 per cent) against a total departmental controlled budget of \$11.792 billion. Key investments and initiatives included:

- The launch of the Education Futures Institute, which will have a statewide focus through elevating and aligning the delivery of a comprehensive range of capability and wellbeing initiatives across Queensland state education.
- Continued delivery of capital programs, including opening new schools, building modern fit-for-purpose facilities to accommodate changes in educational needs, targeting high-priority needs for the safety of students and staff, and renewing existing school infrastructure.
- Investment to link industry and local high schools to provide students with pathways into rewarding careers and confidently transition into the world of work under the *Local Schools, Local Jobs* election commitment.
- Transitioning to a new resourcing model for students with disability.

The department's material financial statement balances reflect our large school land and buildings portfolio across over 1,260 state schools, and the payment of salaries for our school, regional and central office FTE employees who number in excess of 76,000.

Supplies and services expenses were dominated by curriculum resources, school utility costs and the maintenance and upkeep of our large asset base.

In accordance with section 77(2)(b) of the *Financial Accountability Act 2009* (Qld), I have provided the Director-General with a statement regarding the financial internal controls of the department, in line with section 54 of the Financial and Performance Management Standard 2019 (Qld). As the Chief Finance Officer, I have therefore fulfilled the minimum responsibilities as required by section 77(1)(b) of the *Financial Accountability Act 2009* (Qld).

Duncan Anson

GAICD, FCPA, B Bus

Assistant Director-General and Chief Finance Officer, Finance, Procurement and Facilities Division

The following financial summary provides an overview of the department’s financial results for 2022-23. For a comprehensive set of financial statements covering all aspects of the department’s activities, see the Financial Statements section of this annual report (from page 100). No totals have been adjusted for commercial-in-confidence requirements.

Controlled Financial Performance

The department recorded an operating surplus of \$144.661 million for 2022-23. Table 2 summarises the financial results of the department’s operations for the last three-years.

Table 2: Summary of financial performance

Financial snapshot	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Income	10 163 456	10 982 740	12 174 102
Expenses	10 006 139	10 823 544	12 029 441
Operating surplus/(deficit)	157 317	159 196	144 661

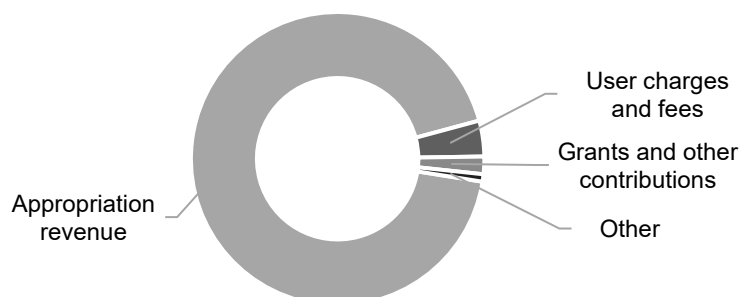
Income

The department received \$12.174 billion for our controlled operations, an increase of \$1.191 billion from last year.

Departmental controlled services revenue (appropriation) increased by \$1.126 billion. This was largely due to additional funding for a range of school education related initiatives, election commitments, enterprise bargaining outcomes, increased funding to support kindergartens, funding to meet additional depreciation expenditure, as well as, increased Commonwealth Government funding under the National School Reform Agreement and associated Bilateral Agreement.

Figure 1: Controlled Income 2022-23

Income	Income %	\$'000
Appropriation revenue	93.31	11 359 775
User charges and fees	3.95	480 699
Grants and other contributions	1.93	235 035
Other	0.81	98 593
Total		12 174 102

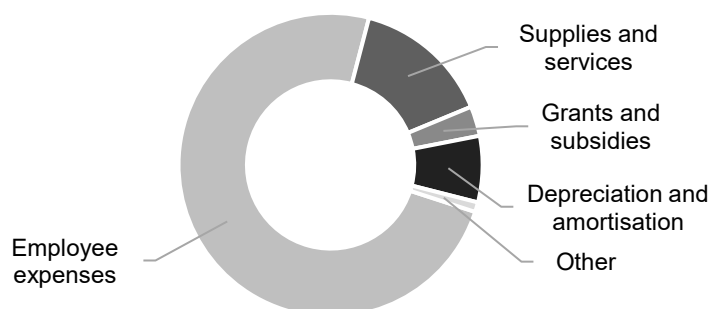


Expenses

The department's total controlled expenses for 2022-23 were \$12.029 billion, an increase of \$1.206 billion from last year. Salaries and wages remain the agency's major expense component at 74 per cent of total expenses and have increased by \$823 million from 2021-22. The increase is in line with the agency's commitment to improve student outcomes by providing more teachers, teacher aides and wellbeing professionals in schools to focus on students' needs; support for the delivery and management of the department's infrastructure program; as well as enterprise bargaining outcomes.

Figure 2: Controlled Expenses 2022-23

Expenses	Expenses %	\$'000
Employee expenses	74.07	8 910 571
Supplies and services	14.68	1 765 904
Grants and subsidies	3.17	381 239
Depreciation and amortisation	7.05	847 609
Other	1.03	124 118
Total		12 029 441



Controlled Financial Position

The net assets position reported in the financial statements shows the net worth of \$31.854 billion as of 30 June 2023. Table 3 summaries the department's financial position for the last three-years.

Table 3: Summary of financial position

Financial snapshot	2020-21 \$'000	2021-22* \$'000	2022-23 \$'000
Assets	24 358 030	27 480 260	32 948 925
Liabilities	1 161 644	1 181 318	1 095 270
Net assets/(liabilities)	23 196 386	26 298 942	31 853 655

* Financial year 2021-22 includes restated amounts (refer Note G3 in the Financial Statements section).

Assets

The department held assets totaling \$32.949 billion at 30 June 2023, an increase of \$5.469 billion from 2021-22. The majority of the assets are land and buildings (including heritage buildings) which are reported under the heading 'Property, plant and equipment' in the Financial Statements. These assets increased by \$5.321 billion, mainly due to building new schools, capital works under infrastructure investment programs including the *Building Future Schools Program* and the impact of asset revaluations.

Liabilities

The department held liabilities totalling \$1.095 billion at 30 June 2023, a decrease of \$86.048 million from 2021-22. This decrease is mainly due to reduction in payables, which is a point in time balance.

The majority of the long-term financial liabilities relating to financing transactions emanating from Public Private Partnerships arrangements.

Administered revenue

The department administers, but does not control, certain activities on behalf of the Queensland Government. The department received \$5.236 billion in administered funding, which is an increase of \$406.357 million from 2021-22. Administered funding includes Commonwealth funding transfers to non-government schools, as well as state grants to statutory authorities, peak bodies for non-state schools and other entities, thereby enabling them to deliver agreed services to Queenslanders.

Our service area performance

Service area: Early childhood education and care

Strategic objective: A great start for all children

We are setting critical foundations for learning and wellbeing for children from birth to eight-years through quality early childhood education and care services. The department provides strategic leadership in early learning and child development, using evidence-based strategies to work in partnership with the early childhood sector to ensure all children can access and participate in high-quality, inclusive early learning.

Kindy for All

Kindergarten lays the foundation for a great start for all children and gives every child the opportunity to realise their potential.

We are investing \$1 billion in kindergarten reforms over the next five-years so that children, particularly those experiencing vulnerability, can access and benefit from quality, affordable and inclusive kindergarten programs.

From January 2023, kindy is cheaper for 40,000 families, and of those families, 14,000 will attend kindy free or for a very low cost.

As part of Kindy for All, \$19 million is being invested annually to support inclusive service delivery. This includes the Kindergarten Inclusion Support Scheme, Inclusion Ready funding and Kindergarten Inclusion Service. The Kindergarten Inclusion Service provides educators with free specialist advice and information to support the inclusion of more Queensland children with complex needs into kindergarten programs.

More information about the kindergarten program and kindy savings can be accessed here: <https://earlychildhood.qld.gov.au/early-years/kindergarten>.

As part of the 2023-24 Queensland State Budget, the Government announced that from 2024, kindergarten will be free for all Queensland families. This will allow Queensland families to benefit from free kindy regardless of whether they attend a sessional kindergarten or kindergarten in long day care.

More information about free kindergarten can be accessed here: <https://earlychildhood.qld.gov.au/early-years/kindergarten/free-kindy>.

Regional and remote services

The department is committed to ensuring all Queensland children can access a teacher-led kindergarten program, no matter where they live.

As part of the \$1 billion kindy reform, \$38.5 million will be invested over the next five-years to support more than 300 regional and remote sessional and long day care kindergarten services to attract and retain qualified and skilled early childhood teachers. This funding will also support the financial viability of over 120 regional and remote sessional kindergartens.

eKindy also offers an 'at-home' kindergarten program for children living in rural and remote areas, travelling or medically unable to attend a local early childhood service, in the year before Prep. This flexible program, delivered through the Brisbane School of Distance Education, is supported by a qualified early childhood teacher and is organised to meet the needs of the family and child.

In 2023, eKindy celebrated a 10-year operating milestone with more than 2,000 children accessing the program since its inception in 2013. In 2023, more than 145 children were registered in eKindy. There are 12 eKindy pods also operating at eight Queensland state schools to provide children in selected communities the opportunity to socialise with their eKindy peers.

More information about the eKindy program can be accessed here:

<https://earlychildhood.qld.gov.au/early-years/kindergarten/types-of-kindergartens/ekindy>.

State Delivered Kindergarten

The State Delivered Kindergarten (SDK) program provides children in selected Queensland communities, where there have been barriers to accessing kindergarten, the opportunity to participate in a face-to-face kindergarten program at their local state school. SDK schools are provided with resources and tailored support to deliver a quality kindergarten program in a composite or dedicated kindy setting.

In 2023, the SDK program expanded to a further two schools bringing the total number of face-to-face kindergarten programs offered across 118 Queensland state schools and campuses to 136. In 2023, SDK supported more than 850 children to access kindergarten.

More information on the SDK program can be accessed here:

<https://earlychildhood.qld.gov.au/early-years/kindergarten/state-delivered-kindergarten>.

Kindy Uplift Pilot

In 2022-23, \$11.95 million was provided to 934 eligible early childhood services as part of the Kindy Uplift Pilot program.

The pilot funds kindergarten services, including community kindergartens and long day care services, to strengthen children's access to, and participation in, kindergarten. Targeted programs are used to respond to children's learning and development needs through evidence-based initiatives across key priority areas.

More information about Kindy Uplift can be accessed here:

<https://earlychildhood.qld.gov.au/funding-and-support/grants-tenders-and-funding/kindy-uplift>.

FamilyLinQ

In 2023, the department continued its partnership with The Bryan Foundation to deliver FamilyLinQ, the state's first, fully integrated school-based hub located at Kingston State School.

The FamilyLinQ hub will bring together high-quality early years learning and schooling, wrap-around health, wellbeing services and support at a single location for children and their families. The Kingston FamilyLinQ hub will be ready for students in Term 1 2024.

Planning for a second FamilyLinQ hub that will be located at a new primary school in Park Ridge is underway.

More information about FamilyLinQ can be accessed here: <https://familyling.org.au/>.

Service area performance

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 transitions to school. Services include the establishment, funding and monitoring of kindergarten and integrated early years services, and regulation (including assessment and rating) of education and care services.

Table 4: Early Childhood Education and Care performance measures

Early childhood education and care	2022–23 Target/Est.	2022–23 Actual
<i>Effectiveness measures</i>		
Proportion of Queensland children enrolled in an early childhood education program ¹	95%	99.7%
Proportion of enrolments in an early childhood education program:		
• Indigenous Children ¹	95%	105.8%
• Children who reside in disadvantaged areas ¹	95%	95%
Proportion of children developmentally on track on 4 or more (of 5) Australian Early Development Census (AEDC) domains ²	N/A	N/A
<i>Efficiency measure</i>		
Government expenditure per child – kindergarten ³	\$4,135	\$3,656

Notes:

1. 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 old children.
2. The 2022-23 Target/Estimate has not been included as the AEDC is conducted every three-years with the next census to be conducted in 2024. Results are expected to be made available in early 2025.
3. The 2022-23 Actual is based on the most recent data published in the *2023 Report on Government Services* which uses the previous financial year's expenditure data. The variance between the 2022-23 Target/Estimate and the 2022-23 Estimated Actual reflects a half-year uptake of the increased funding made available to the sector from 1 January 2023.

Additional performance information

The department collects and monitors a range of data which provides statistical and additional information about participation, outcomes and achievements. The following data is available:

- Services, service enrolments and staff information:
<https://qed.qld.gov.au/publications/reports/statistics/early-years/early-childhood>
- Proportion of assessed and rated services meeting or above the National Quality Standard: <https://www.acecqa.gov.au/nqf/snapshots>
- Proportion of children developmentally vulnerable in one or more AEDC domains:
<https://www.aedc.gov.au/data>.

Service area: School education

Strategic objective: Every student succeeding.

We have committed to equity and excellence in education so that all children and young people are confident and creative lifelong learners. Our investment in education ensures children and young people have every opportunity to realise their potential at school and establish strong foundations to live happy, healthy lives and contribute to our communities in the future.

Equity and Excellence: realising the potential of every student

Equity and Excellence is the department's long-term strategy for a progressive, high-performing education system. This reflects our commitment to equity and excellence in education set out in the *Alice Springs (Mparntwe) Education Declaration*.

Launched in February 2023, *Equity and Excellence* outlines our commitment and approach to reducing barriers and realising the potential of all students through three focus areas:

- Educational achievement – knowing each student's learning progress and making sure they are on track for positive educational outcomes.
- Wellbeing and engagement – focusing on staff and student wellbeing, belonging and creating positive environments for teaching and learning.
- Culture and inclusion – valuing the diversity of our staff, students and school communities and creating inclusive teaching and learning environments.

Equity and Excellence was informed by targeted consultation with over 1,400 state school principals and key stakeholders at the Queensland Principals' Conference and Business Day held in October 2022. Principals and stakeholders overwhelmingly supported the vision of *Equity and Excellence*, with 97 per cent of principals agreeing with the three focus areas.

At the centre of the *Equity and Excellence* are five system initiatives to ensure sustainable improvement, including:

- Educational leadership and teaching expertise – empowering educators and leaders to build professional expertise across their career through high-quality, targeted development opportunities.
- Digital innovation in teaching and learning – embedding future-focused learning practices that connect students and teachers across the state.

- Educational performance and support – setting system priorities and clear expectations for schools with differentiated support targeted to school context and need.
- Integrated responses and educational precincts – integrated planning, design and delivery of education across schools, early years services and community partners to respond to changing community needs.
- Revitalised educational infrastructure – driving sustainable investment to optimise and renew educational infrastructure across our school network.

Embedded across our strategy is a commitment to improving outcomes for Aboriginal students and Torres Strait Islander students, to ensure every student can realise their potential.

More information about some of our actions to implement *Equity and Excellence* is outlined in this Annual Report.

Equity and Excellence can be accessed here: <https://education.qld.gov.au/initiatives-and-strategies/strategies-and-programs/equity-and-excellence>.

Successful transitions to school

A strong start to school helps build the foundations for every student’s learning progress.

In 2022-23, over \$600,000 was allocated to selected schools as part of the department’s Step Up into Education initiative. The initiative is the department’s commitment to improve children’s transition into schooling through effective partnerships and best practice approaches to early years curriculum and pedagogy.

More information on the initiative can be accessed here:

<https://education.qld.gov.au/schools-educators/ecec/step-up-into-education>.

Educational performance and support model

Schools perform best when they receive clear guidance on priorities and expectations, and tailored support that meets their unique needs.

A new educational performance and support model is being introduced as part of *Equity and Excellence* to provide schools with greater clarity of expectations about priorities and a more cohesive model of supervision and support across Queensland. The new model is informed by school context to ensure system supports are differentiated in line with each school’s needs.

The new model commenced from July 2023 with new school supervisors recruited to provide system support to schools. These supervisors will be responsible for the direct supervision and performance management of principals, and to broker differentiated support to schools, as determined by school context, and school and student performance outcomes.

Student wellbeing

Supporting the wellbeing and mental health of students is the department's top priority. Through the Queensland Government's commitment of \$106.7 million over three-years for the Student Wellbeing Package, the department is increasing wellbeing support available to students in all Queensland state schools.

As at 30 June 2023, an additional 250 psychologists or similar wellbeing professionals employed through the Student Wellbeing Package in 2022-23 were supporting students' wellbeing and mental health in schools across the state, bringing the total number of wellbeing professionals employed to 347.

Implementation of the General Practitioners (GP) in Schools Pilot also continued in 2022-23 to support selected Queensland state schools with secondary-aged students to access a free primary healthcare service at school one-day per week. Providing this service at school removes barriers students face to accessing timely and appropriate healthcare. In 2022-23, an additional 22 schools selected to participate in the GP Pilot commenced providing a primary healthcare service, bringing the total number of schools providing a service to 49.

Queensland Engagement and Wellbeing Survey

The Queensland Engagement and Wellbeing (QEW) Survey gives schools the opportunity to gain a better understanding of their students' engagement and wellbeing and drive continuous improvement within schools. The survey provides an evidence-informed approach to positively and proactively support students' mental health, school engagement and wellbeing within each school's context.

The survey is offered to schools on a voluntary basis each year in Term 2 for students in Years 4 to 12. In 2023, close to 121,000 students from 572 schools participated.

We are continuing to make the survey more inclusive so more students can share their views on engagement and wellbeing. Work is underway to develop versions of the survey for students experiencing barriers to accessing the survey, such as students with cognitive disability. We are also using a co-design approach to explore opportunities to measure cultural aspects of wellbeing for Aboriginal students and Torres Strait Islander students.

More information about the QEW Survey can be accessed here:

<https://qed.qld.gov.au/publications/reports/statistics/schooling/students/queensland-engagement-wellbeing-survey>.

Respectful Relationships Education

In October 2022, the department released the *Respect* program and Respectful Relationships Education Hub (the Hub), to strengthen respectful relationships education delivery in Queensland schools.

The *Respect* program provides age-appropriate materials to help build a culture of respect, by challenging attitudes about violence and gender constructs known to lead to violence, while also supporting students to develop pro-social behaviours to support equitable and respectful relationships.

The publicly available Hub provides information on respectful relationships, consent and reporting of sexual assault and harm. The Hub was developed to provide schools, high school students and families with information on these important topics.

Professional development and specialist advice is also available to Queensland state schools through a \$15.5 million investment over three-years, to ensure teachers have the resources and capability they need to implement respectful relationships education.

The *Respect* program and Hub are available to all Queensland schools and can be accessed here: <https://learningplace.eq.edu.au/cx/resources/file/a0ba1327-a69e-474d-a220-acfff7542960/1/index.html>.

Share the Dignity

Difficulty accessing essential period products should never be a barrier to learning.

In 2022-23, the department continued to deliver on the Queensland Government's commitment of up to \$2.5 million over three-years to provide students in selected schools with access to free period products through a partnership with Share the Dignity.

Dignity Vending Machines (DVMs) were installed in an additional 76 schools in 2022-23, bringing the total number of DVMs installed through the partnership to 138.

The 2022-23 Queensland State Budget committed an additional \$32.1 million over four-years to expand the partnership with Share the Dignity. Through the expanded initiative, all Queensland state schools, outdoor and environmental education centres and student residential facilities will have the opportunity to register for a DVM to provide free period products to students at their school in Semester 2, 2023.

Youth Engagement Strategy

From 2022-23, a further \$45.5 million over four-years will be invested to deliver the *Youth Engagement Strategy*, ensuring that every young person is supported to succeed at school and transition to further study or work. Initiatives under the strategy include:

- Regional Youth Engagement Services, which locate and case manage early school leavers and support them back into education or employment.
- FlexiSpaces, which equip schools with high-quality, bespoke built environments that provide flexible learning opportunities for students at risk of disengaging from school.
- Link and Launch, which supports Year 12 completers not engaged in education, training or employment in the two-years after finishing school by working with them to make a successful transition into study, training or work.
- Student, Child and Family Connect, which identifies vulnerable students and establishes individualised and multi-agency approaches to assist them to re-engage with learning.

More information on the initiatives can be accessed here:

<https://education.qld.gov.au/students/student-engagement>.

Students with disability

The department is committed to ensuring students with disability can access an inclusive and equitable education to realise their potential.

The department commenced a two-year transition for 2023 and 2024 to the new Students with Disability – Reasonable Adjustments Resourcing Model. The \$80.6 million investment allocates state schools with teacher and teacher aide resources to make reasonable adjustments for students with disability so they can access and participate in education on the same basis as their peers without disability.

For the first time, additional resources are provided to state schools to support students with disability based on need and adjustments required, regardless of disability type. The new model is informed by the Nationally Consistent Collection of Data on School Students with Disability and recognises all disabilities, including attention deficit hyperactivity disorder, fetal alcohol spectrum disorders, dyslexia, and mental health conditions.

The new model also provides a higher level of resourcing in Prep, giving schools the important resources needed to set our youngest students up for success.

In 2023, resources have been allocated for around 78,000 state school students with disability. This is approximately an extra 40,000 students compared to the previous model.

More information about the model can be accessed here:

<https://education.qld.gov.au/students/students-with-disability>.

Support for rural and remote education

All students, no matter where they live, should have access to high-quality education.

In 2022-23 the following initiatives supported students and teachers in rural and remote areas:

- Centres for Learning and Wellbeing provide capability development, mentoring and coaching for beginning principals, middle and experienced teachers, resilience building for staff and inter-agency wellbeing support for staff and students.
- Take the Lead, a targeted leadership capability development program for high-performing Queensland state school candidates for leadership roles in Queensland rural and remote schools.
- The Rural and Remote Education Access Program provides funds for eligible state schools and their communities to improve the educational outcomes and opportunities for students who are disadvantaged because of their geographical isolation, so that student's learning outcomes match those of other students.
- The Queensland Virtual STEM Academy (QVSA), provides opportunities for female, First Nations, rural and remote, and socio-disadvantaged students who would benefit from a STEM learning community.
- The HarvestEd Agricultural Student program, a partnership between the department, QVSA and the Asia Education Foundation that supports rural and remote students to engage with the agricultural industry.
- Rural and Remote Arts Education Program, delivered in partnership with the Queensland Art Gallery and Gallery of Modern Art enhances opportunities for rural and remote students and staff to engage with the arts.

More information on initiatives that support rural and remote education can be accessed here: <https://education.qld.gov.au/schools-educators/other-education/rural-and-remote-education>.

Aboriginal and Torres Strait Islander Aspirations Program

Improving educational outcomes for Aboriginal students and Torres Strait Islander students remains a key priority to support students to see themselves, their identities and cultures reflected in their learning.

In partnership with tertiary education providers, the Aboriginal and Torres Strait Islander Aspirations Program (ATSIAP) provides students the opportunity to extend upon their school studies, build critical networks of like-minded peers, and participate in on-campus university experiences to support positive post-school transitions.

In 2023, 70 students from 20 schools registered to participate in the Junior Secondary and Senior Secondary ATSIAP initiatives, which consist of a statewide academic challenge where students apply traditional Aboriginal and Torres Strait Islander knowledge and approaches to solve a contemporary problem.

First Nations Languages Program

The department supports Aboriginal peoples' and Torres Strait Islander peoples' aspirations to learn and teach their languages and cultures in Queensland schools.

Learning these languages can enhance Aboriginal students' and Torres Strait Islander students' links to culture, family and Country, and strengthen their sense of identity and belonging. For all students, learning an Aboriginal language or Torres Strait Islander language can be an active step towards reconciliation and a distinctive means of understanding and describing the Country in which they live, including the relationship between the land, the environment and the people.

In 2022-23, over 150 state schools collaborated with Aboriginal peoples and Torres Strait Islander peoples to co-design language programs for 26 different First Nations' languages. As at 30 June 2023, there were 44 schools teaching First Nations' languages.

Homework Centres

Homework Centres benefit families by providing a supervised and appropriate learning environment where students from any year level can complete homework before they go home from school.

As part of an \$8 million commitment over four-years to deliver Homework Centres in 120 state schools across Queensland, participating schools receive funding for an additional 270 teacher aide hours and resources to support Homework Centre operations, including healthy snacks for participating students.

A list of the 120 Queensland state schools hosting a Homework Centre can be accessed here: <https://education.qld.gov.au/initiatives-and-strategies/initiatives/homework-centres>.

Water safety

The department is committed to ensuring all young Queenslanders have the opportunity to gain water safety knowledge and skills, with 98.7 per cent of state schools currently delivering water safety and swimming education programs, including in water swimming lessons. For schools unable to deliver a water safety and swimming education program, the department is working collaboratively with external providers to reduce barriers and improve access.

In 2022-23, the department provided \$3.5 million to support state schools to deliver water safety and swimming education programs. Additionally, water safety and swimming education funding is available annually to primary and special schools without a pool to implement a water safety and education program that works best for their students and school community. This support helps reduce the cost for schools and families and ensures that every child is learning how to be safe around water.

Service area performance

Objective: Queensland students engaged in learning, achieving and successfully transitioning into further education, training and work.

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

Table 5: School Education performance measures

School Education	2022-23 Target/Est.	2022-23 Actual
<i>Effectiveness measures</i>		
Year 3 Test—Proportion of students at or above the National Minimum Standard ¹		
All students:		
• Reading	95%	93.9%
• Writing	96%	93.5%
• Numeracy	96%	93.2%
Indigenous students:		
• Reading	87%	84.3%
• Writing	90%	82.6%
• Numeracy	88%	78.9%
Year 5 Test—Proportion of students at or above the National Minimum Standard ¹		
All students:		
• Reading	95%	91.5%
• Writing	90%	86.6%
• Numeracy	95%	92.8%
Indigenous students:		
• Reading	88%	76.4%
• Writing	77%	68.7%
• Numeracy	86%	77.9%
Year 7 Test—Proportion of students at or above the National Minimum Standard ¹		
All students:		
• Reading	95%	90.3%
• Writing	92%	84.0%
• Numeracy	96%	87.3%
Indigenous students:		
• Reading	88%	76.4%
• Writing	78%	65.4%
• Numeracy	91%	68.3%
Year 9 Test—Proportion of students at or above the National Minimum Standard ¹		
All students:		
• Reading	90%	82.0%
• Writing	86%	73.7%

School Education	2022-23 Target/Est.	2022-23 Actual
<ul style="list-style-type: none"> Numeracy 	96%	91.4%
Indigenous students:		
<ul style="list-style-type: none"> Reading 	78%	65.1%
<ul style="list-style-type: none"> Writing 	69%	52.9%
<ul style="list-style-type: none"> Numeracy 	91%	80.6%
Proportion of Year 12 students awarded Certification i.e. Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement ²	98%	98%
Proportion of Year 12 students who are completing or have completed a school-based apprenticeship or traineeship or were awarded one or more of: QCE, International Baccalaureate Diploma (IBD) or Vocational Education and Training qualification ²	98%	98%
Proportion of students who, 6-months after completing Year 12, are participating in education, training or employment	88%	88%
Proportion of parents satisfied with their child's school	94%	92%
<i>Efficiency measure</i>		
Average cost of service per student:		
<ul style="list-style-type: none"> Primary (Prep – Year 6) 	\$17,188	\$17,168
<ul style="list-style-type: none"> Secondary (Year 7 – Year 12) 	\$17,999	\$17,994
<ul style="list-style-type: none"> Students with disability 	\$19,070	\$18,537

Notes:

1. NAPLAN National Minimum Standard targets represent the aspirational goals for achievement against these measures and should be read in conjunction with other NAPLAN data, which show a broad improvement trajectory since testing commenced.
2. The 2022-23 Actual reflects data for 2022 graduates provided by the Queensland Curriculum and Assessment Authority as at 24 February 2023.

Additional performance information

The department collects and monitors a range of data which provides statistical and additional information about participation, outcomes and achievements. More information on performance measures is available in Appendix C (pages 88-96).

The following data is also available:

- Attendance rates: <https://qed.qld.gov.au/our-publications/reports/statistics/Documents/attendance-rate-year-level-region.pdf>
- School Disciplinary Absences: <https://qed.qld.gov.au/publications/reports/statistics/schooling/students>
- Apparent retention rates of students: <https://www.abs.gov.au/statistics/people/education/schools/2022>

- Proportion of Young Queenslanders aged 15 to 24 years participating in full-time education and/or work: <https://www.abs.gov.au/statistics/people/education/education-and-work-australia/latest-release>
- School Opinion Survey: <https://qed.qld.gov.au/publications/reports/statistics/schooling/schools/schoolopinionsurvey>.

Service area: Industrial relations

Strategic objective: Fair and safe workplaces and communities.

We are committed to ensuring workplaces and communities prioritise safety, wellbeing and fairness to foster a progressive and prosperous society. By promoting fair pay and safe working conditions for all workers, we provide stability and confidence for a strong economy.

Industrial Relations Act 2016 (Qld) review

In November 2022, amendments to the *Industrial Relations Act 2016 (Qld)* commenced, following a five-year review of the legislation which made 31 recommendations. Changes include:

- boosting sexual harassment protections by enabling the Queensland Industrial Relations Commission to conciliate, arbitrate and issue injunctive relief to protect victims of sexual, sex or gender-based harassment
- promoting gender pay equity in collective bargaining
- extending access to 10-days paid family and domestic violence leave to casual employees
- establishing arrangements for setting minimum standards for independent courier drivers and riders to improve working conditions
- imposing penalties for unregistered unions that misrepresent their status.

Simplifying Queensland's retail trading hours

In August 2022, Queensland's retail trading hours were streamlined through changes to the *Trading (Allowable Hours) Act 1990 (Qld)*.

These changes simplify trading hours arrangements, including setting hours and limiting the number of trading hour areas. Protections for retail workers were also strengthened to ensure they are not coerced to work extended, unsociable hours.

Mental health at work

Creating mentally healthy workplaces across the state is a top priority to support Queensland workers and businesses.

On 1 April 2023, the *Managing the risk of psychosocial hazards at work Code of Practice 2022* commenced to provide practical guidance about preventing harm from psychosocial hazards at work. This Code of Practice includes examples, case studies and templates to support businesses to manage risks that may cause psychological or physical harm.

The Code of Practice can be accessed here: <https://www.worksafe.qld.gov.au/laws-and-compliance/codes-of-practice/managing-the-risk-of-psychosocial-hazards-at-work-code-of-practice-2022>.

Dust lung disease research and silicosis prevention

We are committed to ensuring workers are safe from occupational dust lung diseases, such as silicosis and pneumoconiosis.

In July 2022, \$3 million in research grants for occupational dust lung disease were awarded to improve prevention, enable early detection, and support better treatment for workers. This is part of a broader \$5 million commitment to fund medical research into occupational dust lung diseases.

In May 2023, the *Managing respirable crystalline silica dust exposure in construction and manufacturing of construction elements Code of Practice 2022* commenced. This Code of Practice is an Australian-first and will support the construction industry to manage respirable crystalline silica risks in the workplace.

The Code of Practice can be accessed here: <https://www.worksafe.qld.gov.au/laws-and-compliance/codes-of-practice/managing-respirable-crystalline-silica-dust-exposure-in-construction-and-manufacturing-of-construction-elements-code-of-practice-2022>.

Work Health and Safety Act 2011 (Qld) review

Robust health and safety laws are critical to ensuring workers are protected.

In August 2022, a five-yearly review of the *Work Health and Safety Act 2011 (Qld)* commenced to consider the overall effectiveness of key components of the Act.

On 1 May 2023, the Government released the Final Report and Government Response to the review, with all 31 recommendations accepted. The main recommendations relate to enhancing the role of health and safety representatives (HSR) in the workplace, clarifying the rights of HSRs and worker representatives, and streamlining dispute resolution procedures.

The Final Report can be accessed here: <https://www.oir.qld.gov.au/work-health-and-safety-act-2011-review>.

Electrical Safety Act 2002 (Qld) review

Since the *Electrical Safety Act 2002 (Qld)* was introduced, new and emerging technologies have changed the way Queenslanders use and interact with electricity.

On 16 May 2023, the Government released the Final Report of the review of the *Electrical Safety Act 2002* (Qld), which made 83 recommendations. A Discussion Paper was also released alongside the Final Report, encouraging public submissions on the key topics underpinning the electrical safety framework raised by the review:

- electrical safety considerations of new and emerging technologies
- the changing landscape of electricity and the workforce
- electrical safety and electric vehicles.

The feedback received on the Final Report will inform government consideration of the final recommendations.

The Final Report and Discussion Paper can be accessed here:

<https://www.oir.qld.gov.au/public-consultation/electrical-safety-act-2002-review>.

Electrical Safety Office partnership with The Wiggles

In Queensland, one in every 18 serious electrical incidents involves a child under the age of 15.

In 2022, the Electrical Safety Office partnered with The Wiggles to deliver electrical safety messages to young children, parents, families and guardians, including release of the song *Electricity*. The song helps build understanding about electricity and its dangers and has been viewed more than 2.1 million times since December 2022. Five short electrical safety videos were also released with specific information and advice for children, parents and families. These videos have been viewed more than 2.7 million times collectively.

The electrical safety resources can be accessed here:

<https://www.electricalsafety.qld.gov.au/Wiggles>.

Service area performance

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

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

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

Table 6: Industrial Relations performance measures

Industrial Relations	2022-23 Target/Est	2022-23 Actual
Service: Industrial Relations		
<i>Effectiveness measures</i>		
Overall client satisfaction with inspectorate’s effectiveness and professionalism	90%	93%
Overall client satisfaction with the services and advice provided on public sector industrial relations	90%	95%
<i>Efficiency measures</i>		
Cost of industrial relations services per Queensland worker ¹	\$3.46	\$3.32
Cost of public sector industrial and employee relations per Queensland public sector worker ²	\$7.08	\$7.26
Service: Work health and safety services		
<i>Effectiveness measure</i>		
Overall client satisfaction with inspectorate’s effectiveness and professionalism ³	90%	94%
<i>Efficiency measure</i>		
Cost of Workplace Health and Safety Queensland services per Queensland worker ⁴	\$36.00	\$30.97
Service: Electrical safety services		
<i>Effectiveness measures</i>		
Reduction in the number of reported serious electrical incidents over the year on a 5-year rolling average ⁵	5%	7.3%
Overall client satisfaction with inspectorate's effectiveness and professionalism ³	90%	92%
<i>Efficiency measure</i>		
Cost of electrical safety services per person in Queensland	\$4.63	\$4.61

Service: Administration of the Industrial Court and Commission system		
<i>Effectiveness measure</i> Clearance rate of pending caseload ⁶	90%	99%
<i>Efficiency measure</i> Average cost of finalisation of a case in the Queensland Industrial Relations Commission and Industrial Court of Queensland ⁶	\$4,200	\$3,082
Service: Workers' compensation services		
<i>Effectiveness measure</i> Workers' compensation disputation rate	3.1%	3.2%
<i>Efficiency measure</i> Cost of Workers' Compensation Regulator service per Queensland worker ⁴	\$20.71	\$19.51

Notes:

1. The variance between the 2022-23 Target/Estimate and the 2022-23 Actual is due to stronger than originally forecast employment growth in Queensland and the deferral of Industrial Relations Workplace grants in June 2023.
2. The variance between the 2022-23 Target/Estimate and the 2022-23 Actual is due to an increase in funding during 2022-23.
3. The 2022-23 Actual for client satisfaction is an indicative result, as surveying is still underway. The result reported is based on approximately 50% of the total survey sample.
4. The variance between the 2022-23 Target/Estimate and the 2022-23 Actual is due to stronger than originally forecast employment growth in Queensland.
5. The variance between the 2022-23 Target/Estimate and the 2022-23 Actual is due to the nature of the five-year rolling average and the omission of the higher than average number of serious electrical incidents in 2017-18.
6. The variance between the 2022-23 Target/Estimate and the 2022-23 Actual is due to the large number of matters finalised in the last quarter of the financial year.

Service area: Racing

Strategic objective: A sustainable racing industry in Queensland.

We are supporting the viability and sustainability of the racing industry for the prosperity of Queensland communities, industry and regions.

The Office of Racing oversees the administration of the *Racing Act 2002* (Qld), provides policy support on racing matters to the Minister for Racing, and administers funding to support the industry through Racing Queensland.

Betting tax

Funding certainty for the long-term sustainability of Queensland's racing industry is a top priority, as racing is an important part of many Queensland communities.

Changes to the *Betting Tax Act 2018* (Qld) took effect on 1 December 2022 to deliver a consolidated, ongoing revenue stream for the industry. These changes mean after Wagering Service Providers pay tax on wagering by Queenslanders, 80 per cent of the State's betting tax revenue is then returned to the industry to support race clubs, facilities upgrades, prize money increases and animal care.

Support for country racing

Changes to the *Racing Act 2002* (Qld) will ensure country thoroughbred racing receives a funding boost with a prescribed minimum amount of funding each year from the betting tax distribution. This acknowledges the significant economic and social contribution racing makes to regional and rural areas. Additionally, the amendments ensure country racing is appropriately represented in the thoroughbred racing calendar.

From 1 December 2022, the new funding model for Queensland's racing industry includes a minimum of \$20 million per annum, to be indexed annually, to support country racing, boosting total prize money and helping to maintain country racing tracks and facilities.

Racing Infrastructure Fund

The Racing Infrastructure Fund supports priority racing infrastructure projects, that contribute to the industry's growth and sustainability and assist the industry to generate commercial income from infrastructure. The Fund also contributes to improved animal welfare and participant health and safety outcomes and creates enduring community benefits.

In 2022-23, the Fund provided support to projects at the Gold Coast Turf Club and the Greater Brisbane Greyhound Centre ("The Q"). In addition, funding was approved for the purchase of land for the proposed new Queensland Harness Centre at Norwell.

Service area performance

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

Description: The service area:

- provides policy advice to government on the administration of the *Racing Act 2002* (Qld) and matters relevant to the commercial operation and sustainability of the racing industry
- administers programs related to the provision of Queensland Government funding to the racing industry.

Table 7: Racing performance measures

Racing	2022-23 Target/Est.	2022-23 Actual
<i>Effectiveness measure</i> Percentage of country race meetings in the approved schedule that are conducted ¹	95%	91%
<i>Efficiency measure</i> Average cost per hour of policy advice and support	\$87.97	\$91.85

Notes:

1. This service standard has been discontinued following the introduction of new funding arrangements from 1 December 2022 and the conclusion of the Country Racing Program. The 2022-23 Actual reflects the result to the end of the December and is below the 2022-23 Target/Estimate principally due to weather causing race meeting cancellations.

Supporting services: Safe and capable people delivering our vision

Our people are our greatest asset and we value their experience, skills and diversity. They are critical to delivering the department's strategic objectives. Developing the safety, wellbeing and capability of our people is always a key focus to ensure we can deliver contemporary services for all Queenslanders.

Building teacher and principal capability

Equity and Excellence sets out the vision for educational leadership and teaching expertise within a progressive, high-performing education system. The new Education Futures Institute provides a statewide focus on empowering staff, teachers and educational and system leaders to continue to build professional expertise through the delivery of high-quality targeted capability programs at key career stages.

In 2023, three flagship programs were launched:

- The Courageous Principals program was launched in March 2023 with 60 experienced principals. This program targets experienced principals and combines problem-based learning with experiential and collaborative sessions to enhance principals' effectiveness to positively impact student achievement, wellbeing and engagement.
- The two-year Beginning Principals flagship program launched in June 2023 with 51 principals participating. This program targets newly appointed first-time principals to support their leadership development by building on their professional knowledge, skills and dispositions for school leadership to positively impact on student learning and wellbeing.
- The six-month Aspiring Principal flagship program also launched in June 2023 with 191 educators and middle leaders participating. This program targets aspiring school principals to develop their leadership, technical skills and knowledge to support their school leadership journey.

Capability development

Capability development opportunities are central to building employees' knowledge, providing opportunities for skill development, and building understanding of public service responsibilities and values.

In 2022-23, completion of mandatory training by staff in schools and corporate areas remained high, including:

- 88,882 completions of Student Protection training
- 73,187 completions of Curriculum Activity Risk Assessment training
- 66,019 theory and 41,701 practical training module completions of Managing students' health support needs at school (staff can complete multiple modules based on individual student needs)
- 93,436 completions of *Mandatory All Staff Training and Management Foundations* training by employees, casual staff and contractors.

In September 2022, the *Mandatory All Staff Training* program was updated to include additional content to support employees affected by domestic and family violence. This meets the department's obligations under the *Support for employees affected by domestic and family violence* directive and builds awareness and capability for our workforce.

The department remains committed to maintaining educational environments that are inclusive of all students, including LGBTIQ+ students. In partnership with True Relationships and Reproductive Health (True) the department provides the *Capability, Confidence and Diversity Initiative*. This initiative delivers support, advice and professional development to Queensland state school staff to enable them to provide inclusive learning environments for all LGBTIQ+ students. In 2022-23, True provided online learning modules to 379 employees, and professional development sessions to 1,014 employees.

More teachers and teacher aides

Great Teachers, Great Future is an election commitment to deliver more than 6,100 new teachers and more than 1,100 new teacher aides over four-years (2021-2024). This includes new teachers and teacher aides to manage growth and replacement of the workforce.

From 2021 to 30 June 2023, the department has hired over 4,700 (FTE) new teachers and more than 1,900 (FTE) new teacher aides. At just over halfway through the commitment, Great Teachers, Great Future has currently fulfilled 76 per cent of the commitment for FTE teachers, while exceeding the commitment for FTE teacher aides by 69 per cent.

Turn to Teaching Internship program

Supporting aspiring teachers to complete their studies is an important part of building a sustainable pipeline of teachers within the state schooling system.

The \$19.8 million Turn to Teaching Internship program will provide 300 aspiring teachers with financial support, mentoring and paid internships to complete their qualification and will guarantee participants a permanent teaching role in a state school.

The program is being delivered across three cohorts. The Pilot cohort of 39 interns began their internships in schools in 2023 while completing their second year of post-graduate Initial Teacher Education studies. In 2023, a further 99 participants began their first year of study, with their internship starting in 2024.

More information about the program is available here: <https://teach.qld.gov.au/scholarships-and-grants/turn-to-teaching-internship-program>.

Trade to Teach Internship program pilot

The Trade to Teach Internship program pilot aims to boost the number of Technologies (Industrial Technologies and Design) teachers to help Queensland state schools meet demand and contribute to developing Queensland's tradespeople of the future.

The pilot program has committed \$9.88 million over four-years to support tradespeople to transition to a career in teaching with a scholarship and internship. In 2023, 38 participants are undertaking their first year of study at the University of Southern Queensland or Central Queensland University. Participants will then commence their internships in 2024.

More information about the program can be accessed here:

<https://teach.qld.gov.au/scholarships-and-grants/trade-to-teach-internship-program>.

Restart Teaching program

The Restart Teaching program is designed for teachers who have been out of the classroom for an extended period of time, or have recently moved to Queensland, to build their capability and confidence to teach in Queensland state schools. The program provides information on current curriculum frameworks, teaching and learning practices, and legislative responsibilities in state school settings.

The program offers practical and contextual understanding of current classroom practice and provides guidance to participants to best support their return to teaching.

In 2022-23, 40 teachers completed the Restart Teaching Program.

More information about the program can be found here: <https://teach.qld.gov.au/teach-in-queensland-state-schools/returning-to-teaching>.

Safety Framework Review Project

The Safety Framework Review Project commenced in April 2021 to conduct a comprehensive and holistic review of the department's safety framework. The project focused on improving the identification, oversight, management and control of whole-of-department safety risks and hazards, as well as ensuring due diligence responsibilities and workplace health and safety obligations are understood and met.

In 2022-23, the project has achieved notable milestones, including:

- the development and pilot of a Health, Safety and Wellbeing (HSW) School Assurance Program
- an update of resources for school and region HSW Committees
- the completion of a HSW Committee spotlight initiative aimed at facilitating the onboarding process for new committee members.

The project closed on 30 June 2023, successfully completing its core objectives and identifying future opportunities for the department to strengthen its health and safety approach.

Staff wellbeing

As one of the largest employers in Queensland, the department is committed to supporting all employees to be mentally and physically well. *Equity and Excellence* confirms wellbeing and engagement as a departmental focus area.

The following initiatives supported staff wellbeing in 2022-23:

- A Regional Wellbeing Coordinator (RWC) in each region to collaborate with schools and workplaces to support sustainable staff wellbeing initiatives and build capability to embed staff wellbeing in our workplaces. In 2022-23, RWCs received over 835 requests for support and delivered over 430 presentations to approximately 9,280 staff. RWCs also supported schools and workplaces with over 1,380 consultations.
- The *Staff Mental Health Strategy* was launched in July 2022 to create psychologically safe workplaces, foster positive mental health and build a more resilient and connected organisation. Delivering on this strategy, several new training programs have been implemented including: Psychological First Aid; Special Education Leader Training focused on self-care; and Rural and Remote modules to support staff working in rural and remote locations.
- In July 2022, the Principal Hotline and Complex Matters Referral Team expanded its services across all regions, ensuring that direct, expert support is available for state

school principals experiencing complex or conflict situations with parents or community members. In 2022-23, 214 complex case matters were managed and of those identified as conflict related, 170 were supported through conflict coaching, and 42 mediations were conducted between principals and parents or community members. The team also delivered 129 conflict management capability and information sessions across the state with a total of 2,194 participants.

First Nations cultural capability

Being culturally capable is vital to achieving the department's commitment to delivering aspirational, educational, economic and social outcomes for Aboriginal peoples and Torres Strait Islander peoples.

In September 2022, the *Aboriginal and Torres Strait Islander Cultural Capability Action Plan 2022–2024* was released, which outlines our approach to building the cultural capability of our staff and leaders. The plan reflects the following focus areas crucial to creating inclusive and culturally safe environments and practices:

- leadership and accountability
- valuing culture and history
- building cultural capability to improve economic participation
- Aboriginal and Torres Strait Islander engagement and stronger partnerships
- culturally responsive systems and services.

The Action Plan can be accessed here:

<https://indigenousportal.education.qld.gov.au/strategies/documents/cultural-capability-action-plan.pdf>.

Supporting services: Building Queensland communities

We are committed to investing in services and infrastructure to meet the needs of Queensland communities.

Infrastructure investment

In 2022-23, the department continued its significant investment in educational infrastructure to ensure Queensland has a world class education system.

This included progress to deliver new and revitalised educational infrastructure across the state.

Infrastructure highlights in 2022-23 include:

- \$376.5 million to build new classrooms and administration facilities to cater for enrolment growth in existing Queensland state schools.
- \$314.9 million to renew facilities in schools including additional dedicated funding for special schools and schools in discrete communities, and renewal of learning spaces for specialist curriculum delivery. This includes \$43.2 million for infrastructure renewal projects in 18 discrete Indigenous communities.
- \$362.2 million to maintain and modernise existing facilities and infrastructure.

Delivering new schools

New schools continue to be built in Queensland's fastest growing areas to support our growing communities.

In January 2023, four new state schools officially opened, representing an almost \$330 million investment:

- Woogaroo Creek State School, Augustine Heights
- Palmview State Secondary College, Palmview
- Ripley Central State School, Ripley
- South Rock State School, Yarrabilba.

Since 2015, 25 new state schools have opened and there are more schools planned to continue to support the delivery of high-quality education for all students.

Special School Renewal Program

All students deserve a strong start to their education, in inclusive high-quality facilities.

The Special School Renewal Program provides \$109 million over four-years to provide fit-for-purpose classrooms and learning spaces. In 2022-23, concept master plans were completed for:

- Red Hill Special School, Red Hill
- Woody Point Special School, Woody Point
- Western Suburbs Special School, Durack
- Ipswich Special School, Ipswich
- Kuraby Special School, Kuraby
- Maryborough Special School, Maryborough.

Go for Gold Fund

The Brisbane 2032 Olympic and Paralympic Games provides an opportunity to promote increased student participation in sport across all Queensland schools.

In the 2022-23 Queensland State Budget, \$100 million over four-years was allocated to invest in high-performance sports infrastructure and equipment for students and their local communities across the state.

Nearly \$2.5 million has been distributed from the Go for Gold fund to 680 schools, including 530 state schools, for sports equipment. Applications for funding for new or upgraded school sports infrastructure opened in Term 2, 2023.

More information about the Go for Gold Fund can be accessed here:

<https://qed.qld.gov.au/programs-initiatives/department/building-education/major-projects/school-upgrades/go-for-gold>.

Bandwidth Upgrade Project

The department is committed to providing equitable access to digital technology regardless of geographic location by making internet speeds faster for all Queensland state schools.

The department has already begun making a difference for schools through a partnership with Telstra and investment of almost \$190 million over five-years to upgrade the bandwidth across our state schools network.

Rollout of the Bandwidth Upgrade Project continued in 2022-23 to:

- deliver a network capable and scalable to meet the ongoing growth of immersive technologies and connected learning environments

- provide schools with reliable access to information and digital technologies, any time, any place or by any device
- provide consistent digital services and network performance to schools across a diverse range of locations, including geographically remote areas.

Phase one will increase average school bandwidth speeds to one megabit per second (Mbps) per student in 2023. As at 30 June 2023, a total of 1,002 state schools, representing 77 per cent of all state schools, had received their phase one upgrade. This equates to 92.5 per cent of students who now have access to internet speeds of at least one Mbps.

As a result of these upgrades, teachers and students from even the most remote parts of Queensland will have access to the latest digital technologies and tools, utilising virtual learning to connect students and teachers in new and innovative ways, and improving school connectivity. This enhanced connectivity will advance the student learning experience, fostering a more inclusive and engaging educational environment. This project will also see over 40 schools connected to fibre optic infrastructure for the first time, further increasing the positive impact of the upgrades.

Local Schools, Local Jobs

Building pathways for students and young people to enter the workforce broadens their career opportunities and prepares students for success.

In 2022-23, \$57.9 million was allocated to support the development and upgrade of vocational training facilities in schools. In 2022-23, the Local Schools, Local Jobs delivered a diverse range of centres including:

- Engineering Skills Centres at Chinchilla State High School, Chinchilla and Tara Shire State College, Tara
- Allied Health and Aviation Skills at Woodcrest State College, Springfield
- Aquaculture Skills Centre at Bowen State High School, Bowen.

These state-of-the-art facilities are ensuring students gain the valuable hands-on skills needed to build careers and pursue meaningful pathways.

Human resources

Workforce profile

As at 30 June 2023 we had:

- 96,209 employees (headcount) or 76,215.1 FTE
- 3 per cent of the total workforce providing corporate services and 97 per cent frontline and frontline support based on FTE
- 79 per cent of the total FTE staff employed permanently, 13.2 per cent temporary staff and 7.8 per cent are casual or contract based on headcount
- 53.3 per cent of the total headcount staff employed full time and 46.7 per cent part time or casual.

Additional performance information relating to our workforce is available in Appendix D (page 97).

Redundancy information

During 2022-23, three employees received redundancy packages at a cost of \$756,758.02. No retrenchment or early retirement packages were paid out during this period.

Table 8: Gender

Gender	Number (Headcount)	Percentage of total workforce*
Woman	75,496	78.5%
Man	20,510	21.3%
Non-binary	203	0.2%

Notes:

Reflects standard Department of Education (DoE) reporting that includes both Education (including Office of Racing) and Office of Industrial Relations (OIR) for the Public Sector Commission (PSC).

*Calculated on headcount

Table 9: Diversity target group data

Diversity Groups	Number (Headcount)	Percentage of total workforce*
Women	75,496	78.50%
Aboriginal Peoples and Torres Strait Islander Peoples	2,587	2.69%
People with disability	4,982	5.18%
Culturally and Linguistically Diverse – Speak a language at home other than English^	3,046	3.17%

Notes:

Reflects standard DoE reporting that includes both Education (including Office of Racing) and OIR for the PSC.

*Calculated on headcount

^ This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Table 10: Target group data for Women in Leadership Roles

	Women (Headcount)	Women as a percentage of total leadership cohort*
Senior Officers (Classified and s122 equivalent combined)	173	62.2%
Senior Executive Service and Chief Executives (Classified and s122 equivalent combined)	71	50.7%

Notes:

Reflects standard DoE reporting that includes both Education (including Office of Racing) and OIR for the PSC.

*Calculated on headcount

Supporting a diverse workforce

Diversity in our workforce is critical to ensure we reflect the diversity of Queensland communities.

The department's *Pathways to parity workforce strategy 2023-26* outlines clear and measurable actions for the department to continue to strengthen gender equity and inclusive workplaces.

The department is well placed to deliver on this strategy with women comprising 52.2 per cent of all new starters in 2022-23 at the Senior Officer equivalent classification, continuing the department's ambition to increase the representation of women in senior leadership positions.

When we all belong, we realise our potential. In 2022-23 activities to support a diverse workforce included:

- Participation in the Queensland public sector Aboriginal and Torres Strait Islander career pathways service to support Aboriginal employees and Torres Strait Islander employees to progress to leadership roles.
- Commencing co-design of the next iteration of the *Aboriginal and Torres Strait Islander Workforce Strategy 2024-27* based on a co-evaluation of the current strategy.
- Promotion of the Workforce Diversity Census to support collection of comprehensive workforce diversity data and give staff the opportunity to share information about their lived experience, so the department can continue to provide relevant support to staff, and measure the inclusiveness of leadership and workplace culture.
- Supporting 16 neurodivergent staff and their managers, as part of the All Kinds of Minds neurodiversity pilot, through building organisational capability about neurodiversity at work and changing the lives of people who may have found it difficult to gain employment through traditional recruitment processes.
- Participating in Harmony Week to recognise our cultural diversity at work and promote inclusion, respect and a sense of belonging for everyone through locally organised events.

Governance, risk management and accountability

Governance refers to the structures and processes to set the strategic direction and manage operations to achieve strategic objectives, manage risk, discharge accountability obligations and deliver outcomes for Queenslanders and their communities.

Customer complaints management

We are committed to responding to customer complaints in an accountable, transparent, timely and fair way, compatible with human rights.

Our complaints process is customer-focused, accessible, responsive and objective.

Customer complaints are managed in accordance with the *Customer complaint management framework*, policy and procedure.

Further information and resources about how customer complaints are managed, including a report on customer complaints for 2022-23, is available here:

<https://qed.qld.gov.au/contact/customer-compliments-complaints>.

Human rights

The department's *Strategic Plan 2021-25* outlines our commitment to create a stronger, fairer Queensland by respecting, protecting and promoting human rights in everything we do.

In 2022-23, we furthered the objectives of the *Human Rights Act 2019* (Qld) by:

- undertaking a review into the department's implementation of the *Human Rights Act 2019* (Qld) to assess our progress and identify opportunities for improvement
- developing an *Indigenous Cultural and Intellectual Property Protocol* for teaching Aboriginal languages and Torres Strait Islander languages, which supports access to education, recognition and equality before the law, and Aboriginal and Torres Strait Islander peoples' cultural rights
- supporting schools to strengthen their human rights culture through school review reports, which identify opportunities for inclusion, diversity and supportive and productive education environments
- balancing human rights considerations in legislative reform, including amendments to the *Education (General Provisions) Regulation 2017* (Qld) that improved equality of

kindergarten access in Eidsvold and Kumbia, and modernised arrangements for Parents and Citizens' Associations to promote participation in public life

- completing a review of procurement documentation and updating resources to include human rights considerations
- engaging with internal and external stakeholders to provide human rights training for staff to support statutory decision-making and build their capability, including privacy awareness sessions
- continuing to support principals, teachers and educators to understand and consider human rights when making decisions at schools
- continuing to provide contemporary human rights training as part of *Mandatory All Staff Training* and *Management Foundations Training*, completed by staff annually and on induction
- delivering initiatives that promote human rights and access to education, including through *Equity and Excellence*
- considering human rights as part of the development and ongoing review of policy, procedures, programs and service delivery to ensure staff are provided with clear guidance about how to consider human rights when making decisions.

Human rights complaints

As a large department delivering frontline services to the Queensland community, the decisions we make day-to-day provide us with opportunities to build a strong human rights culture.

During 2022-23, the department refined its approach to recording and managing human rights complaints across a number of the department's complaints processes. In 2022-23, the department received 1,256 complaints were received where human rights were engaged with 14 assessed as upheld/substantiated (either in full, or in part) and incompatible with human rights. These complaints were managed in accordance with our complaints policies and procedures.

Actions taken for substantiated complaints in 2022-23 included the department overturning a decision, giving an apology, changing a practice or process, and referring the issue for system improvement.

Information systems and recordkeeping

During 2022-23, the department worked closely with Queensland State Archives (QSA) to lead the review and update of the Education Sector Retention and Disposal Schedule. The updated schedule, once approved by QSA, will enable the department's strategic records

team to provide advice and guidance to corporate business units, regional offices, schools and storage providers in disposing of physical and digital records that have met their destruction date.

Other activities undertaken during the reporting period included:

- A proof of concept to standardise the practices of classification, and storage and retention of school administrative records. A deliverable of this initiative included an updated technology-agnostic business classification scheme to be implemented in departmental information and record-keeping systems.
- Liaising with secondary storage providers used by the department to ensure a consistent user experience and improved service delivery.
- Contributed to QSA reviews to the modernisation of the *Public Records Act 2022* (Qld), management of personal identity information and proposed changes to the General Retention and Disposal Schedule for Administrative Records.

Information security attestation

During the mandatory annual Information Security reporting process, the Director-General attested to the appropriateness of the information security risk management within the department to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the department's information security risk position.

During 2022-23, the department completed the following initiatives:

- established a 24x7x365 capability to proactively monitor cybersecurity threats
- upgraded the capability within the email system for users in schools, regions and corporate offices to report suspicious emails
- launched a centralised cybersecurity portal, for the users to find all relevant information about cybersecurity in one online location.

Risk management

The department's *Enterprise Risk Management Framework* (ERMF) is a comprehensive approach to identifying, assessing, responding to, and governing risk based on the department's risk appetite within the context of our risk environment, and provides a solid foundation to enable staff to better understand risk and be more confident in applying it to their daily work and decision-making.

Our *Enterprise risk management policy* supports the department's approach to risk management as set out in the ERMF and is compliant with the Australian Standard on Risk management – Guidelines (AS/NZS ISO 31000:2018). Our *Enterprise risk management procedure* sets out a consistent approach for managing risk across the department.

Risk management information is reported to our ELT through a quarterly risk report to support the delivery of good governance and accountable decision-making as required under the Financial and Performance Management Standard 2019 (Qld).

Further information including the ERMF, policy and procedure, are available here:

<https://ppr.qed.qld.gov.au/pp/enterprise-risk-management-policy>.

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) provides independent advice to the Director-General to help fulfil his responsibilities under the *Financial Accountability Act 2009* (Qld).

The ARMC meets six times per year and has given due consideration to all audit recommendations by the Queensland Audit Office (QAO) in accordance with its Terms of Reference. A full list of QAO audits relevant to the department is included under the heading, 'External oversight' (see pages 63-64).

Refer to the table below for details about our ARMC, including its role, functions, membership, remuneration and achievements.

Audit and Risk Management Committee		
Functions	The ARMC provides independent audit and risk management advice to the Director-General, as a requirement under section 35 of the Financial and Performance Management Standard 2019 (Qld).	
Achievements 2022-23	<ul style="list-style-type: none"> • Reviewed and endorsed the department's financial statements for 2021-22 • Noted the Chief Finance Officer Statement of Assurance for 2021-22 • Endorsed the Mid-Year Review of the 6+6 Month Audit Plan 2022-23 in November 2022 • Reviewed and endorsed the Internal Audit Charter, and monitored Internal Audit's key performance indicators and measures during the year • Retained oversight of the implementation status of overdue audit actions from Internal Audit and QAO • Reviewed and maintained oversight of key risks to the department • Reviewed and endorsed the department's Information Security Annual Return and the supporting external assurance review, as well as monitored the department's progress towards implementing the Information Security Management System and actions • Attended various meetings with stakeholders during the year including meeting with new departmental executives. 	
Current Membership	% of scheduled meetings attended	Membership duration
Helen Moore, External Chair	100% (6 out of 6 meetings)	12 months
John Catford, External Member	100% (6 out of 6 meetings)	12 months
Marie Kavanagh, External Member	100% (6 out of 6 meetings)	12 months
Sharon Schimming (member from July 2022 to December 2022)	0% (proxy attended 3 of 4 meetings)	6 months
Stacie Hansel (member from January 2023 to June 2023)	100% (2 out of 2 meetings)	6 months
Remuneration	Fees paid (GST exclusive)	
Helen Moore, External Chair	\$12,000	
John Catford, External Member	\$8,000	
Marie Kavanagh, External Member	\$8,000	

Internal Audit

Internal Audit contributes to improved service delivery by identifying opportunities to improve and strengthen our processes, with a particular focus on risk management and governance. Internal Audit's focus includes frontline service delivery areas, information systems, and programs and projects.

Internal Audit's activities are guided by its 6+6 Month Audit Plan, and align with the International Standards for the Professional Practice of Internal Auditing and the *Financial Accountability Act 2009* (Qld).

During 2022-23, Internal Audit finalised:

- 212 school audits including full scope and follow-up audits
- 150 school health checks
- 10 business, operational and performance audits
- five information system audits
- nine payroll verifications
- one operational audit for OIR.

School and Region Reviews

As part of our organisational re-alignment, the former Education Improvement Branch transitioned to the School and Region Reviews (SRR) Branch.

Aligned to our vision within *Equity and Excellence*, our approach to school reviews has been revitalised to support systemic improvements to ensure we can lift outcomes, achieve our system priorities, and target investment and support for schools. Our approach is tailored to meet the unique needs of every Queensland state school and is informed by evidence and input from school staff, students and communities.

Every Queensland state school and centre is reviewed at least once every four-years using the Australian Council for Educational Research *National School Improvement Tool* as the evaluation framework.

During 2022-23, the SRR Branch:

- reviewed 339 Queensland state schools and centres
- conducted one system review

- undertook more than 257 school check-in visits as part of post-review case management.

Further information about school reviews, including professional learning programs for school, regional and corporate staff, can be accessed here:

<https://schoolreviews.education.qld.gov.au>.

External oversight

The department is subject to several external reviewers established by legislation that provide independent advice and assurance about our performance to our customers, stakeholders, and the community. The following reviewers produced reports relevant to the department in 2022-23.

Queensland Audit Office

The Auditor-General, supported by the QAO, is the independent auditor of Queensland's state and local government public sector entities under the *Auditor-General Act 2009* (Qld).

The following QAO reports released in 2022-23 include findings and recommendations applicable to the department:

- Report 2: 2022–23 Improving grants management
- Report 4: 2022–23 2022 status of Auditor-General's recommendations
- Report 5: 2022–23 Keeping people safe from domestic and family violence
- Report 6: 2022–23 Managing workforce agility in the Queensland public sector
- Report 11: 2022–23 State entities 2022
- Report 16: 2022-23 Education 2022
- Report 17: 2022-23 Implementing Machinery of Government changes.

These reports can be accessed here: <https://www.qao.qld.gov.au/reports-resources/reports-parliament>.

Office of the Information Commissioner

The Office of the Information Commissioner is Queensland's independent statutory body established under the *Right to Information Act 2009* (Qld) and the *Information Privacy Act 2009* (Qld) to promote access to government-held information and to protect people's personal information held by the public sector.

The following reports released during the reporting period are applicable to the department:

- Audit on effective and responsive data breach plans – building public confidence
- Audit on publishing OFFICIAL information assets: Supporting the push model through proactive disclosure
- Audit on publishing information about waste management
- Audit on mitigating the risks of privacy breach through staff education.

These reports can be accessed here: <https://www.oic.qld.gov.au/about/our-organisation/key-functions/compliance-and-audit-reports>.

Crime and Corruption Commission

The Crime and Corruption Commission is a statutory body set up to combat and reduce the incidence of major crime and corruption in the public sector in Queensland. Its functions and powers are set out in the *Crime and Corruption Act 2001* (Qld).

The following report was released in 2022-23 and is applicable to the department:

- Influence and transparency in Queensland's public sector: Minimising the corruption risks associated with improper influence on government decisions.

This report can be accessed here: <https://www.ccc.qld.gov.au/publications>.

Statutory bodies and portfolio entities

The department supports a number of Queensland Government bodies and entities, including statutory offices, boards, committees, and statutory authorities.

Statutory bodies supported by the department, including universities and grammar schools, report directly to the Minister and prepare their own annual reports.

These bodies/entities manage and oversee specific requirements for education (including tertiary), industrial relations and racing portfolios in Queensland.

Information about the Electrical Safety Board, Persons Affected by Work-Related Fatalities and Serious Incidents Consultative Committee, and Work Health and Safety Board and their related sub-committees is included in Appendix B (pages 73-87).

For other statutory bodies and portfolio entities that we support, their information is published in the department's Government Bodies report and can be accessed here:

<https://qed.qld.gov.au/publications/reports/annual-report>.

Open data

A number of reporting requirements for the department are published online on the Queensland Government's Open Data portal in lieu of inclusion in this report, including:

- consultancies
- overseas travel
- Queensland Language Services Policy.

The Open Data portal can be accessed here: <https://www.data.qld.gov.au/>.

Appendix A - Governance committees

Supporting services performance

Governance committees enable the department to advise and support the Minister and Director-General in their decision-making responsibilities and position the department to deliver on its priorities and strategic objectives.

The following governance committees are in place within the department:

- Executive Leadership Team
- System Implementation, Policy and Performance Committee
- Integrity, Fraud and Corruption Committee
- Office of Industrial Relations Board of Management
- Student Protection and Safety Committee
- Digital Board
- Information Security Governance Committee
- Health, Safety and Wellbeing Executive Committee
- Procurement Advisory Council
- Infrastructure Services Advisory Committee
- Continuity and Disaster Management Committee

Executive Leadership Team (ELT)	
Chair	Director-General
Purpose	Provides strategic direction and oversight of outcomes, financial performance and good governance of the department.
Responsibilities	<p>ELT measures and monitors matters of strategic significance to ensure the department meets its strategic planning, governance and accountability requirements, including:</p> <ul style="list-style-type: none"> • emerging whole of government initiatives, issues and opportunities • the Strategic Plan • key agency and enterprise strategies, including First Nations Strategy • strategic risks and issues • financial, budget and investment decisions • agency performance and governance • workforce trends and issues.

System Implementation, Policy and Performance Committee	
Chair	Associate Director-General, Early Childhood and State Schools
Purpose	Oversees strategic direction for early years and state schooling, including monitoring performance and implementation. The Strategic Implementation, Policy and Performance Committee also oversees the forward strategic policy and research agenda.
Responsibilities	<p>Oversees the department's resources, inputs, activities and outcomes to drive improvement in early years and state schooling performance by:</p> <ul style="list-style-type: none"> • directing the implementation of the department's strategic direction and associated initiatives to ensure alignment of operational strategies to strategic objectives • advising the ELT on matters related to departmental strategy and performance • positioning on national agreements, initiatives and agendas • examining system trends and issues, including key findings and trends from: <ul style="list-style-type: none"> ○ performance data ○ data analytics ○ school and regional reviews ○ school audit ○ corporate performance data related to strategic direction ○ environmental scans, research reports and products • considering or developing policy and strategy initiatives with an impact on schooling and early childhood • receiving evaluation frameworks, schedules and reports related to the department's strategic direction • endorsing the department's annual research plan.

Integrity, Fraud and Corruption Committee	
Chair	Deputy Director-General, People, Information and Communication Services (PICS)
Purpose	Promotes a culture of integrity, and champions, oversees and monitors the department's fraud and corruption control framework, strategies and mechanisms.
Responsibilities	<ul style="list-style-type: none"> • Providing strategic oversight, assurance and monitoring of the fraud and corruption enterprise risk. • Maintaining and embedding the department's <i>Integrity Framework</i> and long-term <i>Integrity Plan</i>. • Overseeing and monitoring the department's fraud and corruption control program, including compliance with best practice fraud and corruption control guidelines. • Considering and strengthening fraud and corruption assessments, control reports, internal controls, and addressing non-compliance with fraud and corruption requirements.

Office of Industrial Relations Board of Management	
Chair	Deputy Director-General, Office of Industrial Relations
Purpose	Considers risks, issues and matters of strategic importance to delivering policy, advisory, compliance and specialist technical services and initiatives as regulators of work health and safety, electrical safety, workers' compensation, and industrial relations in Queensland. The Board supports the Director-General in their responsibilities and delegations as the accountable officer.
Responsibilities	<ul style="list-style-type: none"> • Reviewing, approving and guiding OIR's operations and remit, including strategy, risk management, performance and governance. • Monitoring, oversight and approval of the OIR budget. • Authorisation of portfolio investment decisions and initiatives prioritised by the Portfolio Board. • Ensuring compliance with legislative, statutory and policy requirements that impact OIR. • Coordinating with Department of Education business divisions and government agencies to deliver OIR services • Delivering critical information and/or updates emanating from the ELT and Audit and Risk Management Committee.

Student Protection and Safety Committee	
Chair	Deputy Director-General, Schools and Student Support
Purpose	Provides oversight, direction and continuous review and improvement of student protection and safety activities across the department to ensure the health, safety and wellbeing of students in the state schooling system.
Responsibilities	<ul style="list-style-type: none"> • Providing strategic oversight, assurance and monitoring of the student safety enterprise risk. • Overseeing Child Death Review activities, reports and recommendations. • Monitoring and assessing mandatory departmental student protection reporting and training requirements. • Monitoring student health management systems and processes • Monitoring and reporting on trends, issues and matters relating to physical and online environments (e.g., information security, cyberbullying, international students/homestays). • Advising on student protection and safety governance structures, roles and responsibilities. • Endorsing student protection and safety frameworks, policies and procedures. • Defining and reviewing student protection and safety performance, including measures and factors relevant to lifting outcomes, such as student attendance.

Digital Board	
Chair	Deputy Director-General, PICS
Purpose	To set the strategic direction, identify priorities, make financial budgetary decisions and monitor the performance of the department to deliver the outcomes of the Digital Strategy. The Digital Board is informed by reports and decisions from the Digital Insights and Delivery Committee and the Information Security Governance Committee.
Responsibilities	<ul style="list-style-type: none"> • Overseeing the development and implementation of the department's <i>Digital Strategy</i>. • Identifying and monitoring the department's strategic digital risk profile and the management of the digital risk framework, including the areas of lowest appetite. • Making key digital investment decisions. • Monitoring divisional digital roadmaps to ensure efficient and effective use of resources and achievement of strategic objectives. • Identifying emerging digital issues and opportunities. • Providing oversight of digital governance arrangements, including systems and processes to comply with legislative responsibilities.

Information Security Governance Committee	
Chair	Deputy Director-General, PICS
Purpose	Provides oversight, management and direction for the department's Information Security Management System (ISMS) to ensure it achieves its intended objectives, including protection of information and technology assets.
Responsibilities	<ul style="list-style-type: none"> • Providing strategic oversight, assurance and monitoring of the security of confidential and personal information enterprise risk. • Ensuring that the department has in place an effective ISMS to protect the department's people, information and assets. • Reviewing, advising and reporting on information security risks. • Ensuring that information security governance policies, procedures, standards and guidelines are established and compatible with the context and strategic direction of the department. • Advocating for adequate resources to address information security risks. • Making recommendations to the Information Custodian/Risk Owner of controls to manage information security risks to a level that is within the department's risk appetite. • Endorsing information security assurance reports. • Promoting the need for ISMS to be embedded into business processes. • Promoting the use of process approaches and risk-based thinking. • Ensuring that the ISMS achieves its intended results.

	<ul style="list-style-type: none"> • Engaging, directing and supporting the agency to contribute to the effectiveness of the ISMS. • Overseeing the annual security return as mandated by the <i>Information Security Policy IS18:2018</i>.
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Health, Safety and Wellbeing Executive Committee	
Chair	Deputy Director-General, PICS
Purpose	To lead continuous improvement strategies for health, safety and wellbeing (HSW) and provide assurance to the ELT.
Responsibilities	<ul style="list-style-type: none"> • Reviewing the effectiveness of the department's HSW Management System (HSWMS) including the future departmental Health Safety and Wellbeing Strategy, HSW policy and commitment statements and approving changes or updates. • Providing strategic oversight, assurance and monitoring of the HSW enterprise risk. • Reviewing critical HSW incidents including contributing factors, investigation outcomes and learnings, ensuring appropriate resources are in place to remediate and recommend actions and controls to reduce risk of incidents occurring. • Reviewing HSW performance across the department and providing recommendations to the ELT. • Identifying HSW strategic priorities and developing strategies and solutions to address identified HSW risks. • Supporting ELT due diligence responsibilities by reporting on safety, performance, emerging legislative changes and case law, and HSW information and issues. • Building understanding of HSW matters across regional and workplace committees and ELT. • Supporting and providing advice on any HSW issues raised by subordinate committees, or escalating issues to ELT where required.

Procurement Advisory Council	
Chair	Assistant Director-General/Chief Financial Officer – Finance, Procurement and Facilities
Purpose	Provides advice, guidance and assurance to the ELT about the strategic direction of procurement and purchasing practices within the department.
Responsibilities	<ul style="list-style-type: none"> • Providing strategic oversight, assurance and monitoring of the procurement-related enterprise risks. • Advising ELT about departmental alignment with Queensland Government purchasing and procurement requirements including the Queensland Government's <i>"Buy Queensland" Procurement Strategy</i> and the <i>Queensland Indigenous Procurement Strategy</i>.

	<ul style="list-style-type: none"> • Providing advice on and input into the strategic prioritisation of the annual program of work for the Procurement and Facilities Services Branch and other procurement functions within the department. • Providing advice to the Chief Procurement Officer on the development and implementation of the department's procurement and purchasing policies principles, guidelines, standards and directions. • Endorsing and sponsoring the <i>Procurement and Category Management Strategy</i>, the Forward Procurement Schedule, and priority departmental procurement strategies and plans. • Maintaining stakeholder and staff awareness of changes to purchasing and procurement requirements within the department or across Queensland Government. • Providing oversight of Compliance and Regional Support activities conducted by the Procurement and Facilities Services Branch, which are designed to mitigate the risk of fraud and improper conduct in relation to purchasing and procurement activities.
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Infrastructure Services Advisory Committee	
Chair	Deputy Director-General, Infrastructure and Regional Strategy, Department of State Development, Infrastructure, Local Government and Planning
Purpose	Provides advice and guidance to the Deputy Director-General Infrastructure Services Division through the strategic oversight of the Infrastructure Investment Portfolio (IIP), including the planning, investment, delivery, maintenance, renewal, and performance of Queensland schools and facilities.
Responsibilities	<ul style="list-style-type: none"> • Providing a forum for collaborative consultation and advice by key government stakeholders. • Monitoring portfolio governance arrangements including targeted reporting on delivery of IIP outcomes (schedule and budget) and achievement of value for money. • Providing strategic oversight that the IIP aligns to the relevant departmental and whole-of-government strategies and frameworks. • Providing strategic advice to contribute to the department's long and short-term planning, and successful delivery of government priorities, new schools and growth and renewal projects. • Overseeing and monitoring strategic IIP portfolio benefits and risks and contributing to the identification of suitable mitigation strategies.

Continuity and Disaster Management Committee (CDMC)	
Chair	Deputy Director-General, Infrastructure Services Division
Purpose	Oversees, monitors and improves the department's capability to prevent, prepare, respond to and recover from disasters, emergencies and disruptive events to ensure business continuity. The CDMC

	provides assurance that the department is well-positioned to manage a significant event.
Responsibilities	<p>Oversees the prevention, preparedness, response and recovery phases of disaster management including:</p> <ul style="list-style-type: none"> • monitoring and continually improving the department's disaster and business continuity arrangements, capability and capacity • overseeing annual disaster management planning at state and regional levels • ensuring suitable response and recovery arrangements are implemented in schools, regions and central office • monitoring implementation of recommendations from post-event reviews and lessons learned.

Appendix B - Office of Industrial Relations Boards and Committees

The following outlines three government bodies and their related subcommittees:

- Electrical Safety Board
- Persons Affected by Work-related Fatalities & Serious Incidents Consultative Committee
- Work Health & Safety Board

More information on other Government Bodies the department supports can be accessed here: <https://qed.qld.gov.au/publications/reports/annual-report>.

Electrical Safety Board			
Purpose / role			
The <i>Electrical Safety Act 2002</i> (Qld) provides a legislative framework to help protect people and property from the risks associated with electricity. The Act establishes an Electrical Safety Board (the Board) and three Committees, which report to the Board. The Board provides advice and makes recommendations to the Minister about policies, strategies and legislative arrangements for electrical safety.			
Operations			
<ul style="list-style-type: none"> • Four scheduled meetings per year. • Keith McKenzie became Chair of the Electrical Safety Board on 1 August 2022. • Jason Young replaced Keith McKenzie as a member on 22 June 2023. 			
Current Membership			
Name	Position title	% of scheduled meetings attended	Membership duration
Keith McKenzie, Chair	Commissioner for Electrical Safety	100%	10 months
Cassandra Tommasi	Worker representative – Stowe Australia	100%	3 years
Peter Lamont	Employer Representative - Director Australian Cabler Registration Service and Senior Policy Advisor National Electrical Communications Association	100%	3 years
Jason Young	Worker representative – President Electrical Trades Union Queensland and Northern Territory	50%	6 months
Christine King	Community representative – Former State President of	100%	3 years

	Queensland Country Women's Association		
Malcolm Richards	Employer representative - Chief Executive Officer Master Electricians Australia	75%	3 years
Jack Camp	Community representative Former Commissioner for Electrical Safety	75%	3 years
Deputy Director-General, Office of Industrial Relations		75%	Ongoing
<ul style="list-style-type: none"> • Tony James from 1 July 2022 – 18 August 2022 • Kym Bancroft from 18 August 2022 – 21 April 2023 • Megan Barry from 24 April – 21 June 2023 • Peter McKay from 22 June 2023 – current 			
Remuneration		Fees paid (GST exclusive)	
Keith McKenzie, Chair		N/A	
Casandra Tommasi		\$300	
Peter Lamont		\$300	
Jason Young		\$0	
Christine King		\$300	
Malcolm Richards		\$150	
Jack Camp		\$150	
Peter McKay		N/A	
Payments to members of the board			
\$1,200			
Total out of pocket expenses			
\$1,834.40			
Financial reporting			
Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.			
Activities and achievements			
<ul style="list-style-type: none"> • Provided advice to the Electrical Safety Office (ESO) on policies and strategies to raise awareness in the electrical industry, and the broader community, of the risks associated with electricity, including compliance, awareness, communication and education campaigns. • Hosted and facilitated a Safety Summit to engage with industry leaders on safety leadership to improve safety outcomes within the electrical industry. • Supported the ESO and The Wiggles partnership. • Reviewed the 2022-23 action plan activities to ensure deliverables in 2018-22 five-year strategic Electrical Safety Plan for Queensland are completed and close out the plan. • Evaluated the 2018-22 five-year strategic Electrical Safety Plan for Queensland against changes occurring within industry and the community, in preparation for the development of the 2023-27 five-year strategic Electrical Safety Plan for Queensland. • Development of the Electrical Safety Plan 2023-27 in consultation with industry and the community. • Continue to collaborate with the ESO on electrical safety matters. 			
Subordinate committees			
Electrical Equipment Committee			

Purpose	The Electrical Equipment Committee primary function is to give advice and make recommendations to the Electrical Safety Board about the safety of electrical equipment.				
Achievements	<ul style="list-style-type: none"> • Updated and progressed the activities and deliverables of the committee's 2022-23 action plan. • Continued work on identifying training gaps for emerging and existing technology in consultation with the Electrical Licensing Committee. • Advised on appropriateness of, and content of, Australian safety standards for electrical equipment. • Continued work on potential risks of battery energy storage system safety, solar and electric vehicles. • Reviewed the progress against the remaining deliverables of the Electrical Safety Plan 2018-22 in closing out of the plan. The following deliverable will be focussed on in consultation with the Board and other committees: <ul style="list-style-type: none"> ○ Working on the adoption of Victoria's emergency services booklet for Queensland to educate emergency services workers on electrical safety • Provide input into the development the Electrical Safety Plan 2023-27 in consultation with Industry and the Community. • Continue to collaborate with the ESO on electrical safety matters. 				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are not remunerated.				
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Keith McKenzie	3	Nil	Nil	\$0
Member	Matthew Duncan	2			
Member	Sonja Basson	2			
Member	Scott Reichman	3			
Member	Daren Mallouk	2			
Member	Robert McClelland	2			
Member	Regina Roos	3			
Member	** Gordon Hemphrey	1			
Member	** Marta-Jean Faulkner	1			
Member	** Nicola Wilkins	1			
Member	** Rod Edwards	1			

No. scheduled meetings/sessions	4 ** Members term commenced 17 November 2022 (3-year term).				
Total out of pocket expenses	\$200.56				
Electrical Licensing Committee					
Purpose	The Electrical Licensing Committee gives advice and makes recommendations to the Electrical Safety Board about electrical licences and training. It takes appropriate disciplinary action against electrical contractors and workers and reviews decisions of the regulator about electrical licences.				
Achievements	<ul style="list-style-type: none"> • Exercised the Committee's regulatory functions by: <ul style="list-style-type: none"> ○ Taking disciplinary action against 68 electrical licence holders (35 workers and 33 contractors) for unsafe electrical work and non-compliant practices, including issuing fines, suspending, disqualification and /or QTP status and cancellation of licences, and directing licence holders to undertake competency assessments. ○ Reviewed two licensing decisions made by the regulator where an appeal of the decision of the regulator had been lodged. • Provided advice on submissions to the Committee submitted by ESO and Industry that included scope of work, eligibility pathways, qualifications. • Reviewed the progress against the remaining deliverables of the Electrical Safety Plan 2018-22 in closing out of the plan the following deliverables will be focussed on in consultation with the Board and other committees: <ul style="list-style-type: none"> ○ Safe working and supervision guide for apprentices ○ Supervising tradesperson (Mentor) Course/Guide • Provide input into the development the Electrical Safety Plan 2023-27 in consultation with Industry and the Community. • Engaged with Registered Training Organisations on the disciplinary process, outcomes and the Electrical Licensing Committee's training requirements. • Continue to work collaboratively with the ESO on electrical safety matters. 				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are remunerated as per Adjudication and Determination (Level 3).				
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Member	Keith McKenzie	1	\$250.00 for meetings 4 hours or less. Where the total work time exceeds	Nil	\$1,000
Chair	(Appointed Commissioner 01/08/22)	12			
Member	Veronica Mauri	13			
Member	Jane Errey	11			\$9,000

Member	Jack Camp	12	four hours, the fee is doubled.		\$10,500
Member	Jason Young	4			\$3,000
No. scheduled meetings/sessions	13				
Total out of pocket expenses	\$5,427.09 These expenses are comprised of travel and other costs incurred by members as a result of attending the meetings				
Electrical Safety Education Committee					
Purpose	The Electrical Safety Education Committee gives advice and makes recommendations to the Electrical Safety Board about the promotion of electrical safety in workplaces and in the broader community. This includes advice on the appropriateness of, and the need for, marketing campaigns and promotional programs planned by the Electrical Safety Office.				
Achievements	<ul style="list-style-type: none"> • Updated and progressed the activities and deliverables of the committee's 2022-23 action plan. • Advised on the ESO's evidence-based policies and strategies to promote and raise awareness of electrical safety risk, via campaigns, films and safety articles, targeting those most vulnerable in the community. • Supported the ESO and The Wiggles Partnership • Reviewed progress against the remaining deliverables of the Electrical Safety Plan 2018-22 in preparation of closing out of the plan the following deliverables will be focussed on in consultation with the Board and other committees: <ul style="list-style-type: none"> ○ Supervising tradesperson (Mentor) Course/Guide ○ Electrical Safety town initiative • Provide input into the development of the Electrical Safety Plan 2023-27 in consultation with Industry and the Community. • Continue to work collaboratively with the ESO on electrical safety matters. 				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are not remunerated.				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Keith McKenzie	2	Nil	Nil	\$0
Member	Glen Cook	2			
Member	Tracey Wilson	2			
Member	David Cross	2			
Member	Tammy Stanton	2			
Member	Ioni Lewis	1			
Member	Suzanne Sheppard	2			
Member	Regina Roos	1			
Member	Christopher Thiesfield	1			

Member	Cameron Humphreys	1			
No. scheduled meetings/sessions	4 ** Members (last term expired on 17 October 2022). This new term commenced 17 November 2022 (three-year term).				
Total out of pocket expenses	\$2,916.64 These expenses are comprised of travel and other costs incurred by members as a result of attending the meetings				

Persons Affected by Work-related Fatalities & Serious Incidents Consultative Committee

Purpose / role

The primary function of the Affected Persons Committee (APC) is to give advice and make recommendations to the Minister for Education, Industrial Relations and Racing about the information and support needs of persons affected by work-related fatalities and serious incidents.

The committee was established in an interim capacity in November 2015 in recognition of the need to establish a group of people with lived-experience to provide a voice on behalf of those who have died or been seriously injured in work-related incidents.

On 23 August 2017 the APC was established in legislation by amendments to the *Work Health and Safety Act 2011* (Qld).

Operations

The committee meets quarterly in February, May, August, and November, with an additional meeting in November for strategic planning. Members provide their time on a voluntary basis.

There have been no changes to the committee membership in 2022-23.

The current committee members were appointed on 1 February 2022 for a three-year term.

Current Membership

Name	Position title, organisation	% of scheduled meetings attended	Membership duration
Daniel Kennedy	Chairperson	100%	12 months
Sean O'Connor	Deputy Chair	60%	12 months
Debra Kennedy	Member	100%	12 months
Don Sager	Member	100%	12 months
Julie Sager	Member	100%	12 months
Jacqueline Quinlivan	Member	40%	12 months
Antoinette James	Member	100%	12 months

Remuneration

Fees paid (GST exclusive)

Daniel Kennedy - Chairperson

N/A

Sean O'Connor - Deputy Chair

Debra Kennedy

Don Sager

Julie Sager

Jacqueline Quinlivan

Antoinette James

Payments to members of the board

N/A

Total out of pocket expenses

Travel/accommodation/meals/taxi/parking/motor vehicle allowance	\$15,146.28
Venues/catering (including annual strategic planning event)	\$2,665.15
	Total \$17,811.43

Financial reporting

Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.

Activities and achievements

- Continuing to provide advice and information on the support needs of bereaved families by strengthening linkages and partnerships with Government and non-government agencies. Through its quarterly meetings the committee met with the Electrical Safety Commissioner, the Work Health and Safety Prosecutor, Queensland Mates in Construction, the specialist claims team at Workcover Queensland and representatives of the Office of Industrial Relations.
- Publishing its three-year strategic plan for 2022-25 with the vision of a safer future for Queensland workers where no affected person feels alone.
- Hosting, with the Office of Industrial Relations, a Workers' Memorial Breakfast on 28 April 2023, to honour workers who lost their lives at work.
- Ongoing support to families impacted by work-related deaths including connecting through the committee's closed Facebook group Work related fatalities and serious incidents.
- Reviewing the whole of government guide, *A death in the workplace – A guide for family and friends*.
- Making submissions to the:
 - review of the *Work Health Safety Act 2011* (Qld)
 - Safe Work Australia's public consultation on the prohibition on the use of engineered stone
 - the Workers' Compensation Scheme five-year review.
- Considering and responding to the:
 - Electrical Safety Board's Electrical Safety Plan for Queensland 2023-27
 - the Government's Final Report and Discussion Paper on the review of the *Electrical Safety Act 2002* (Qld).

Work Health & Safety Board

Purpose / role

The Work Health and Safety Board is an advisory body to the Queensland Government, and the Minister for Education, Minister for Industrial Relations and Minister for Racing on work health and safety matters.

The *Work Health and Safety Act 2011* (Qld) establishes the Work Health and Safety Board to give advice and make recommendations to the Minister regarding policies, strategies, allocation of resources and legislative arrangements for work health and safety. Through the board, key industry representatives work collaboratively to assist Workplace Health and Safety Queensland (WHSQ) in developing work health and safety strategies, legislation and advice.

Operations

The Work Health and Safety (WHS) Board held five meetings during the reporting period.

During the reporting period, the WHS Board agreed to form three Work Health Safety Board Focus Groups to consider specific focus areas, including Regulatory Capability (previously considered by the former Work Health and Safety Board Strategic Lever 4 - Regulating Effectively Subcommittee), Psychological Health and Safety; and HSRs and Worker Consultation. Each Focus Group consists of a small number of members who self-select. One Strategic Lever 4 Sub-Committee meeting and a further 13 Focus Group meetings were held in 2022-23.

Membership Changes

1. Mr Michael Barnes resigned from the WHS Board on 27 September 2022 and did not attend any meetings during the reporting period.
2. Ms Samantha Boardman was appointed as a member of the WHS Board on 24 November 2022 and resigned from the WHS Board on 18 March 2023. Ms Boardman attended one Board meeting and one Strategic Lever 4 subcommittee meeting as an observer prior to her appointment to the WHS Board.
3. Mr Craig Dearling was appointed as a member of the WHS Board on 24 November 2022. Mr Dearling attended one Board meeting, one Strategic Lever 4 subcommittee meeting and one Focus Group meeting as an observer prior to his appointment to the WHS Board.

Current Membership

Name	Position title	% of scheduled meetings attended	Membership duration
Jorgen Gullestrup	Chair	100%	12 months
Annette Alexander	Member	80%	12 months
Georgina Davis	Member	100%	12 months
Craig Dearling	Member	50%	7 months
Richard Johnstone	Member	100%	12 months
Naomi Kemp	Member	100%	12 months
Royce Kupsch	Member	60%	12 months
Gary Mahon	Member	60%	12 months

Mark Raguse	Member	80%	12 months
Kathy Taylor	Member	80%	12 months
Kate Veach	Member	80%	12 months
Bruce Watson	Member	80%	12 months
Remuneration		Fees paid (GST exclusive)	
Jorgen Gullestrup			\$4,524
Annette Alexander			\$2,250
Michael Barnes			\$0
Samantha Boardman			\$300
Georgina Davis			\$2,850
Craig Dearling			\$1,650
Richard Johnstone			\$3,480
Naomi Kemp			\$2,320
Royce Kupsch			\$1,650
Gary Mahon			\$1,650
Mark Raguse			\$2,550
Kathy Taylor*			\$0
Kate Veach			\$2,850
Bruce Watson#			\$0
Payments to members of the board			
Total \$26,076			
<p>Members receive fees as per the <i>Remuneration Procedures for part-time chairs and members of Queensland Government Bodies</i>. For meetings that are less than four hours, the Chair and members are remunerated at 50 per cent of the daily meeting fee: i.e. \$195 and \$150 respectively. The Focus Groups are remunerated at 50 percent of the meeting fee. In addition, three current members received superannuation payments in addition to their fees.</p>			
<p>#Mr Watson is not eligible for remuneration as the CEO, WorkCover Queensland.</p>			
<p>*Ms Taylor is eligible to receive remuneration however elected not to receive remuneration during 2022-23.</p>			
Total out of pocket expenses			
\$3,475.21 (including parking, flights, accommodation and catering)			
Financial reporting			
Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.			
Activities and achievements			
<p>The Work Health and Safety Board held five meetings during the reporting period. Achievements include:</p> <ul style="list-style-type: none"> • Monitoring implementation of the <i>Five year strategic plan for work health and safety in Queensland 2019-23</i>; • Advising the Office of Industrial Relations (OIR) on WHS policy and direction, including OIR's workplace consultation and Health and Safety Representatives (HSRs) Strategy; • Monitoring OIR's implementation of the remaining recommendations of the <i>Best Practice Review of Workplace Health and Safety Queensland</i>; • Monitoring WHSQ's compliance and enforcement activity, including prosecution patterns and trends; • Establishing focus groups on nominated focus areas of Regulator capability and performance, Psychological health and safety, and HSRs and worker 			

consultation, which included collaboration with and participation in these groups by OIR and other key stakeholders (such as the Office of the Work Health and Safety Prosecutor);

- Providing advice to the Minister (directly or via OIR), about:
 - legislative review and policy development including:
 - informing the development and implementation of key codes of practice, (e.g. *Managing the risk of psychosocial hazards at work*, and *Managing respirable crystalline silica dust exposure in construction and manufacturing of construction elements*)
 - providing commentary on the Act's overall effectiveness and performance
 - providing a submission to the *Review of the Work Health and Safety Act 2011*
 - education programs (including engagement strategies);
 - regulatory strategies, compliance campaigns, and enforcement and prosecution outcomes; and
 - research and development activities.

Subordinate committees

Construction Industry Sector Standing Committee

Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.				
Achievements	No meetings were held in the financial year as the term of this Industry Sector Standing Committee ceased on 10 July 2022 and the appointment of a new committee did not occur in the 2022-23 financial year.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are not remunerated.				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Member	Kelvin Cuskelly	Nil	Nil	Nil	\$0
Member	Robbie Gould				
Member	Kristina Kucan				
Member	Royce Kupsch				
Member	Chris Lynch				
Member	Nicole McMillan				
Member	Jim Wilson				
Member	Ralph Willson				
No. scheduled meetings/sessions	Nil				
Total out of pocket expenses	Nil				

Health and Community Services Industry Sector Standing Committee					
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.				
Achievements	No meetings were held in the financial year as the term of this Industry Sector Standing Committee ceased on 10 July 2022 and the appointment of a new committee did not occur in the 2022-23 financial year.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are not remunerated.				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Member	Keith Adam	Nil	Nil	Nil	\$0
Member	Mick Barnes				
Member	Patricia Brady				
Member	Ray Clarke				
Member	Miranda Farrar				
Member	Kate Flanders				
Member	James Gilbert				
Member	Theresa Hodges				
Member	Belinda Llamas				
Member	William Marklew				
Member	Kevina O'Neill				
Member	Fiona Scalon				
Member	Judith Taylor				
Member	Kathy Taylor				
Member	Barry Watson				
Member	Danielle Wilson				
No. scheduled meetings/sessions	Nil				
Total out of pocket expenses	Nil				
Manufacturing Industry Sector Standing Committee					

Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.				
Achievements	No meetings were held in the financial year as the term of this Industry Sector Standing Committee ceased on 10 July 2022 and the appointment of a new committee did not occur in the 2022-23 financial year.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are not remunerated.				
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Annette Alexander	Nil	Nil	Nil	\$0
Member	Adrian Baker				
Member	Margaret Cook				
Member	Matthew Journeaux				
Member	Jo Kitney				
Member	Cassandra Koutouridis				
Member	Royce Kupsch				
Member	Samantha Massey				
Member	Shane Matakatea				
Member	Fiona McDonnell				
Member	Garry Rogers				
Member	Amy Sproule				
Member	Emma Stuart				
Member	Steven Vaughan				
No. scheduled meetings/sessions	Nil				
Total out of pocket expenses	Nil				
Retail and Wholesale Industry Sector Standing Committee					
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.				
Achievements	No meetings were held in the financial year as the term of this Industry Sector Standing Committee ceased on 10 July 2022				

	and the appointment of a new committee did not occur in the 2022-23 financial year.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are not remunerated.				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Nicole Wildman	Nil	Nil	Nil	\$0
Member	David Hearse				
Member	Matt Littleboy				
Member	Emma McMahon				
Member	David Randall				
Member	Amy Towers				
No. scheduled meetings/sessions	Nil				
Total out of pocket expenses	Nil				
Rural Industry Sector Standing Committee					
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.				
Achievements	No meetings were held in the financial year as the term of this Industry Sector Standing Committee ceased on 10 July 2022 and the appointment of a new committee did not occur in the 2022-23 financial year.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are not remunerated.				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	David Foote	Nil	Nil	Nil	\$0
Member	Burn Ashburner				
Member	Ian Atkinson				
Member	Keith Ballin				
Member	Richard Franklin				
Member	Kelly Johnstone				

Member	Cathy Janetzki				
Member	David Moyle				
Member	Sonja O'Meara				
No. scheduled meetings/sessions	Nil				
Total out of pocket expenses	Nil				
Transport and Storage Industry Sector Standing Committee					
Purpose	The primary function of an industry sector standing committee is to give advice and make recommendations to the Work Health and Safety Board about work health and safety in the industry sector for which the committee is established.				
Achievements	No meetings were held in the financial year as the term of this Industry Sector Standing Committee ceased on 10 July 2022 and the appointment of a new committee did not occur in the 2022-23 financial year.				
Financial reporting	Not exempted from audit by the Auditor-General. Transactions of the entity are accounted for in the financial statements/other.				
Remuneration	Members are not remunerated.				
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Member	Shelley Dale	Nil	Nil	Nil	\$0
Member	Lawrence Daniels				
Member	Annastasia Denigan				
Member	Karen Klockner				
Member	Matt Littleboy				
Member	Deanna McMaster				
Member	Julie Russell				
Member	Amy Sproule				
No. scheduled meetings/sessions	Nil				
Total out of pocket expenses	Nil				

Appendix C - Performance measures (Every student succeeding)

Proportion of students achieving at or above the National Minimum Standard
Year 3 – All students

Qld - All Students Qld State Schools Australia

Figure 3: Reading

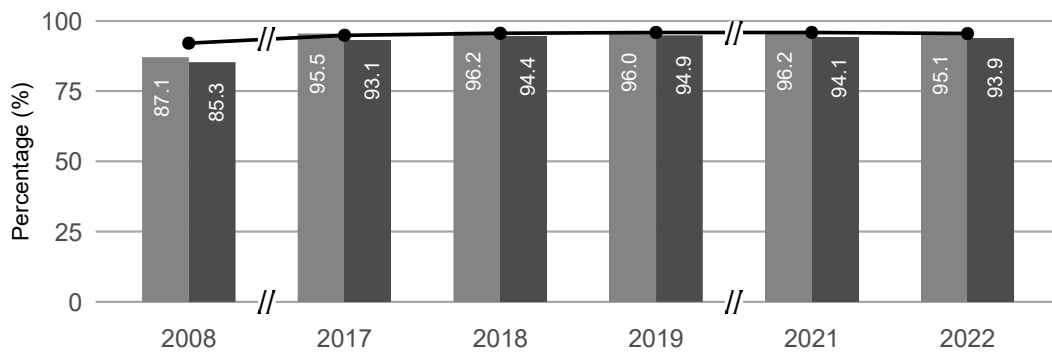


Figure 4: Writing

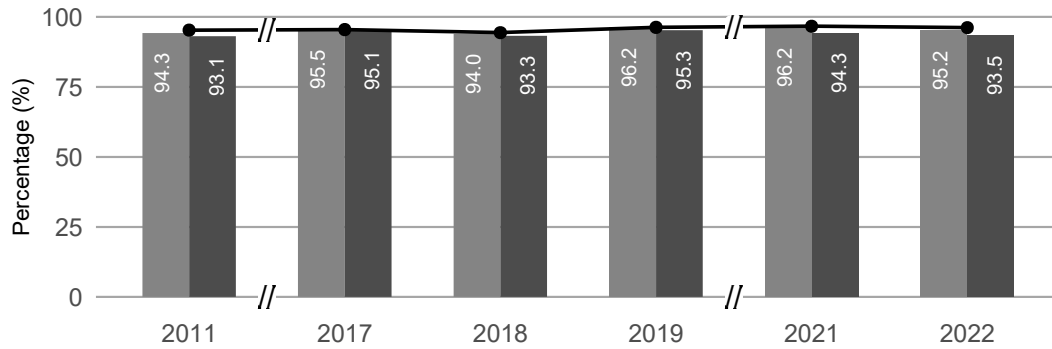
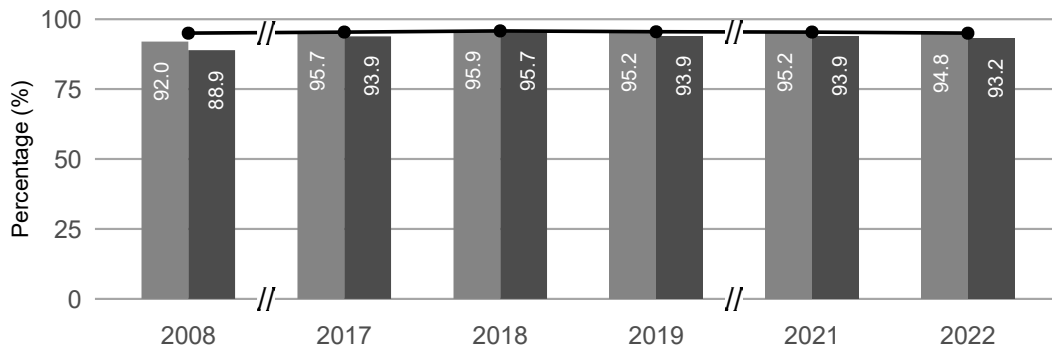


Figure 5: Numeracy



Year 3 – Aboriginal and Torres Strait Islander students

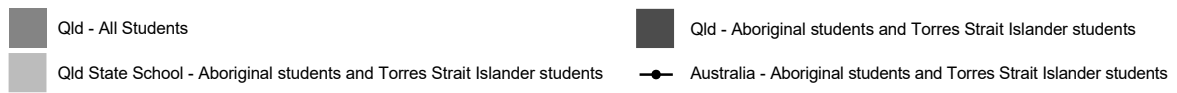


Figure 6: Reading

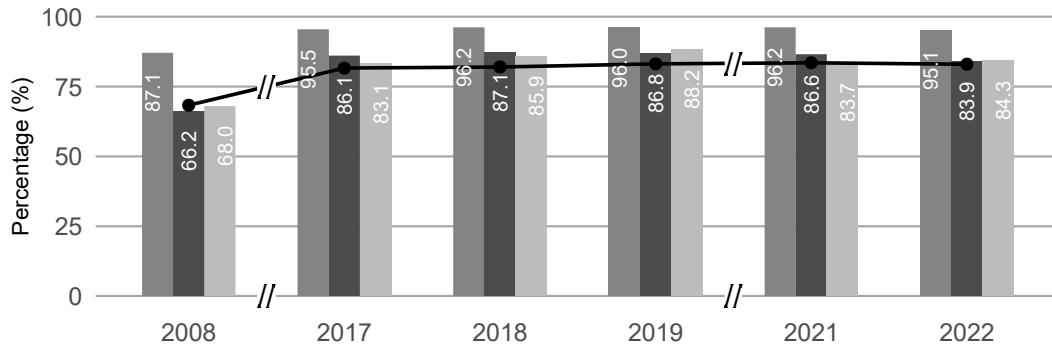


Figure 7: Writing

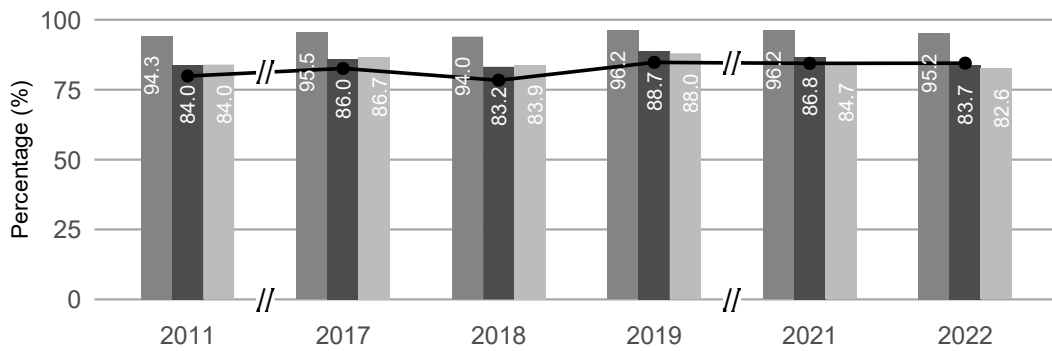
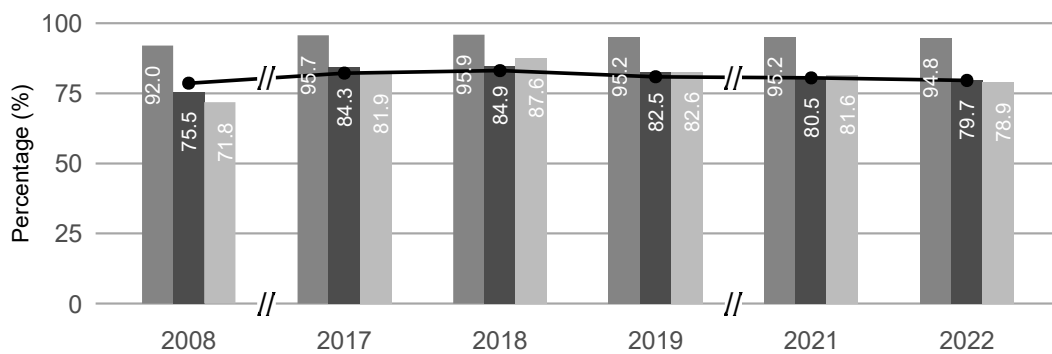


Figure 8: Numeracy



Year 5 – All students

Qld - All Students Qld State Schools Australia

Figure 9: Reading

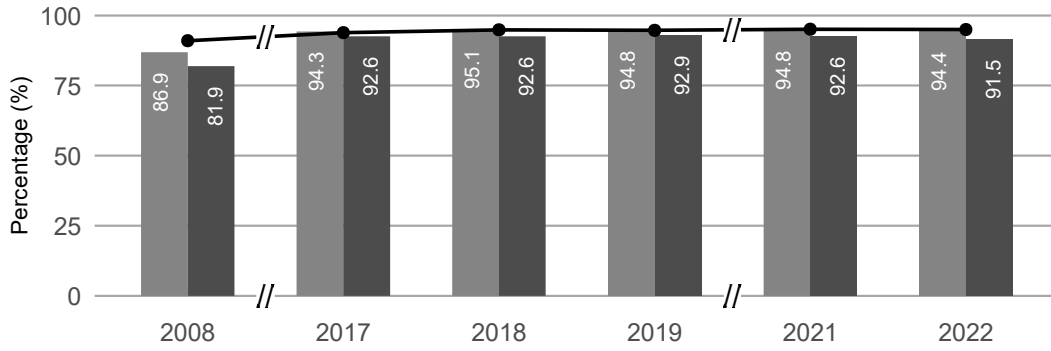


Figure 10: Writing

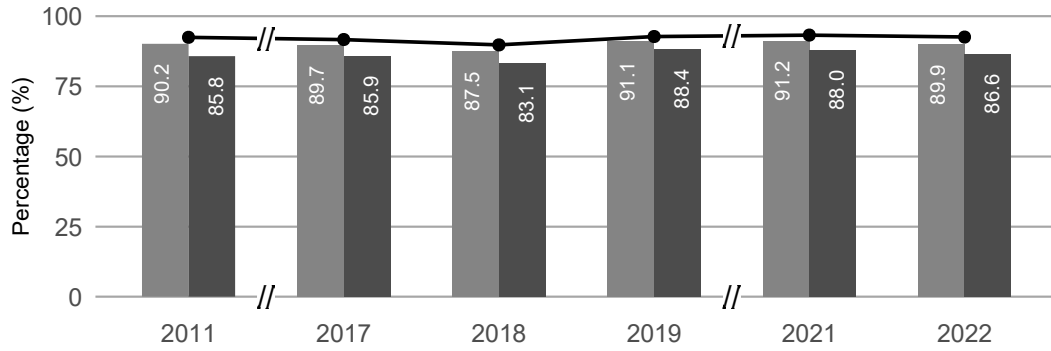
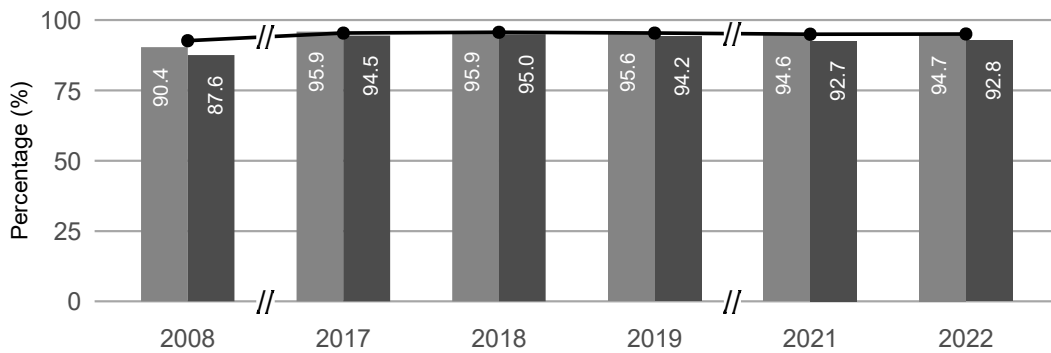


Figure 11: Numeracy



Year 5 – Aboriginal and Torres Strait Islander students

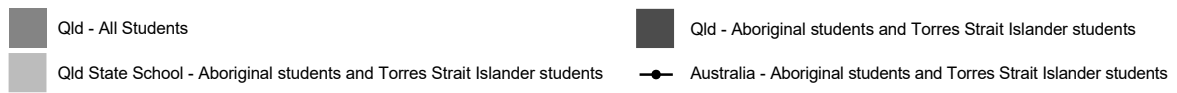


Figure 12: Reading

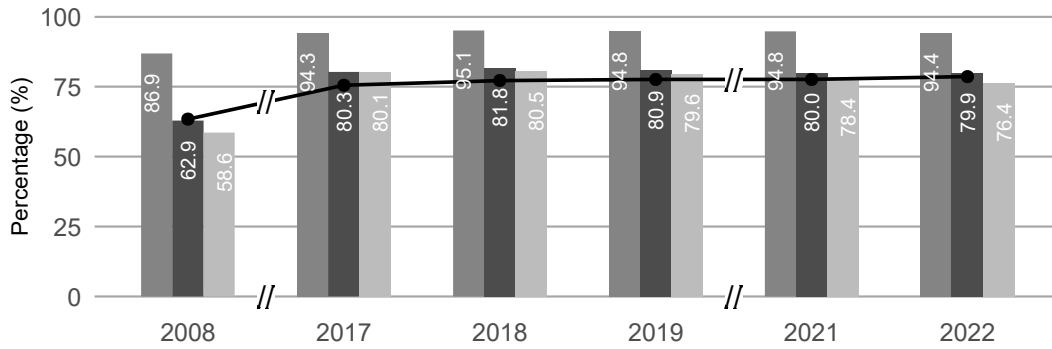


Figure 13: Writing

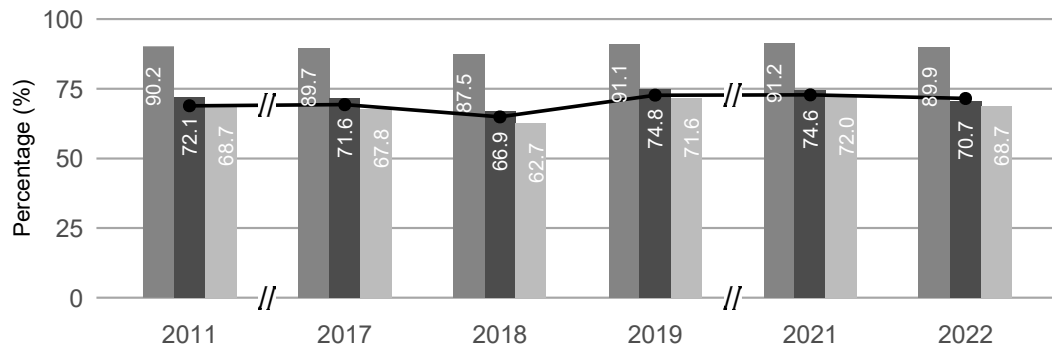
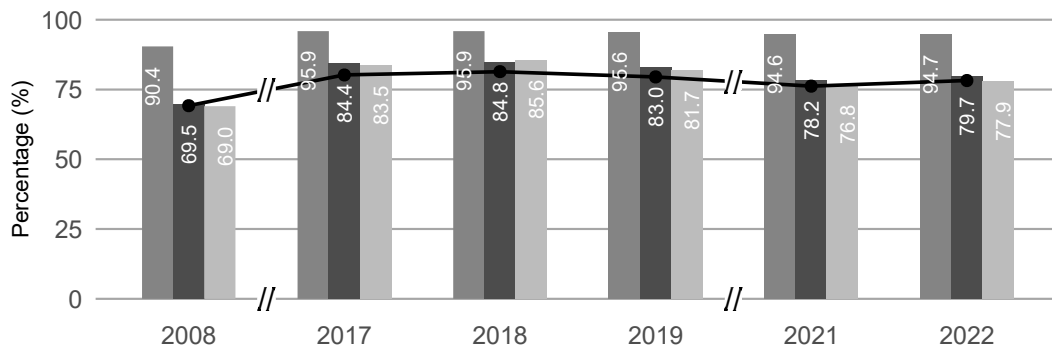


Figure 14: Numeracy



Year 7 – All students

Qld - All Students Qld State Schools Australia

Figure 15: Reading

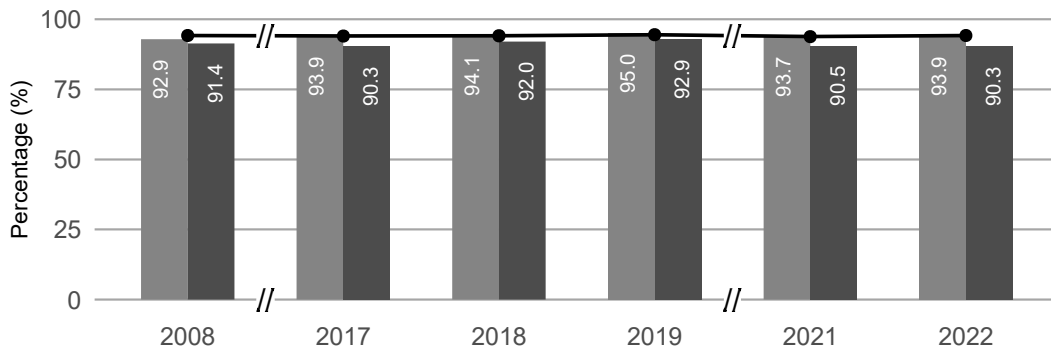


Figure 16: Writing

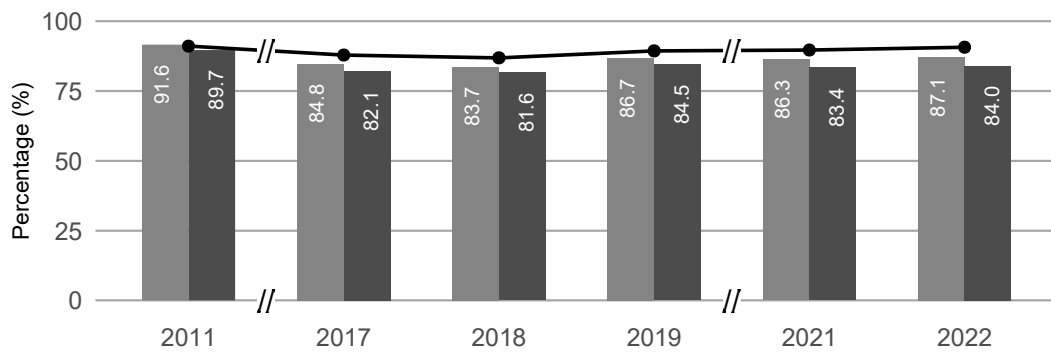
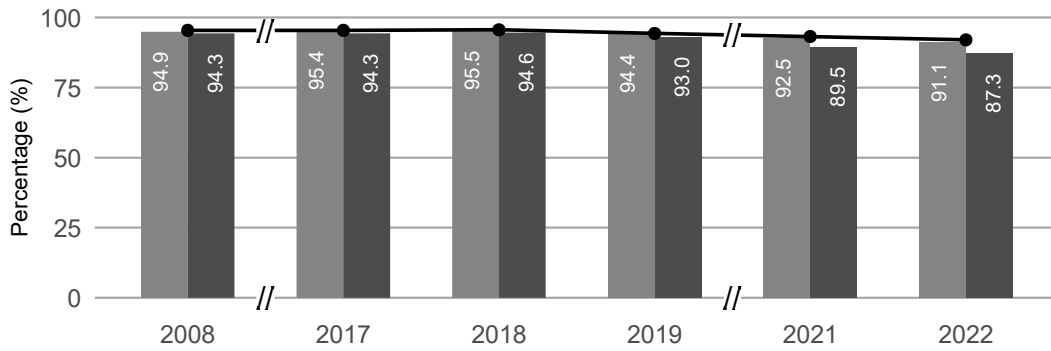


Figure 17: Numeracy



Year 7 – Aboriginal and Torres Strait Islander students

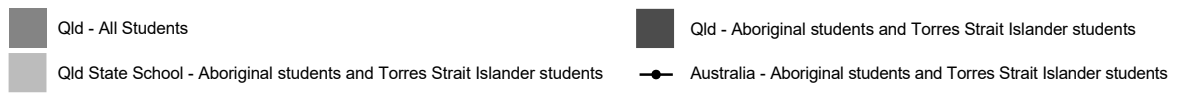


Figure 18: Reading

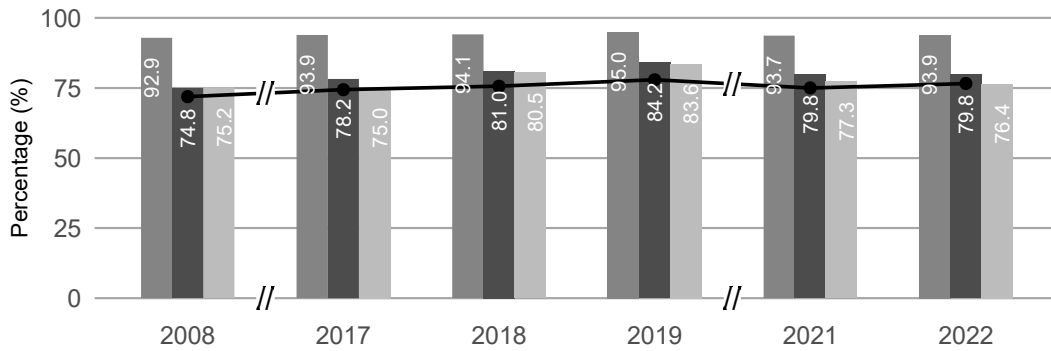


Figure 19: Writing

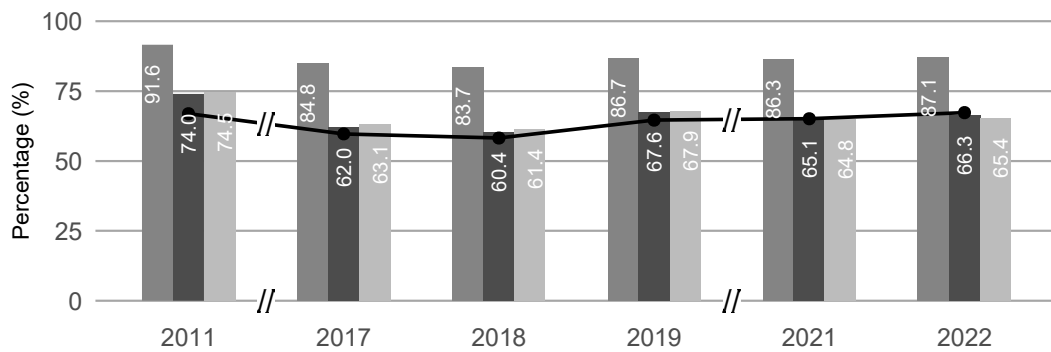
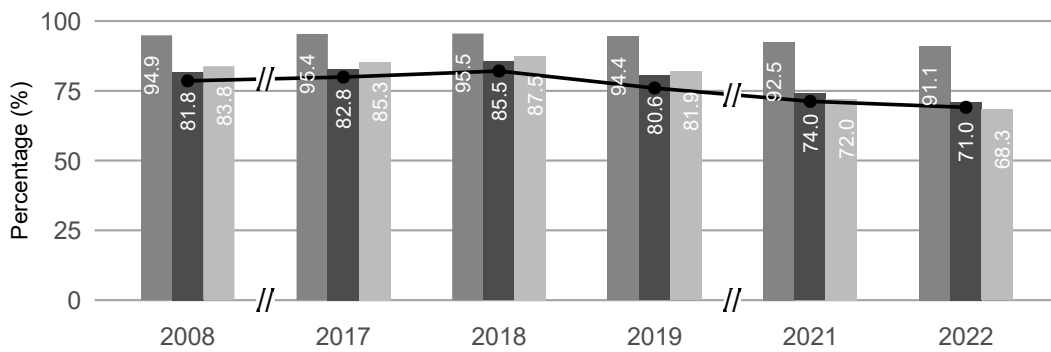


Figure 20: Numeracy



Year 9 – All students

Qld - All Students
 Qld State Schools
 Australia

Figure 21: Reading

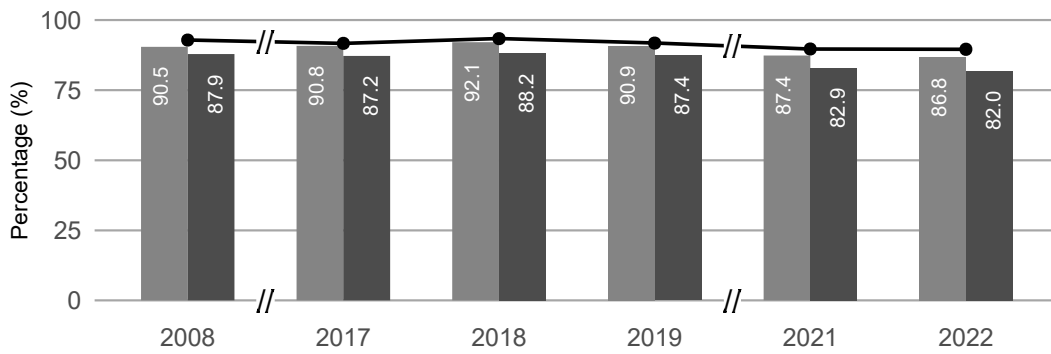


Figure 22: Writing

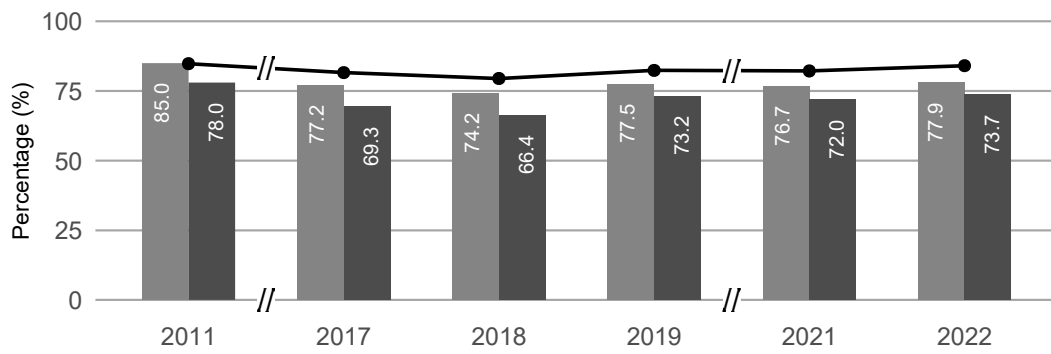
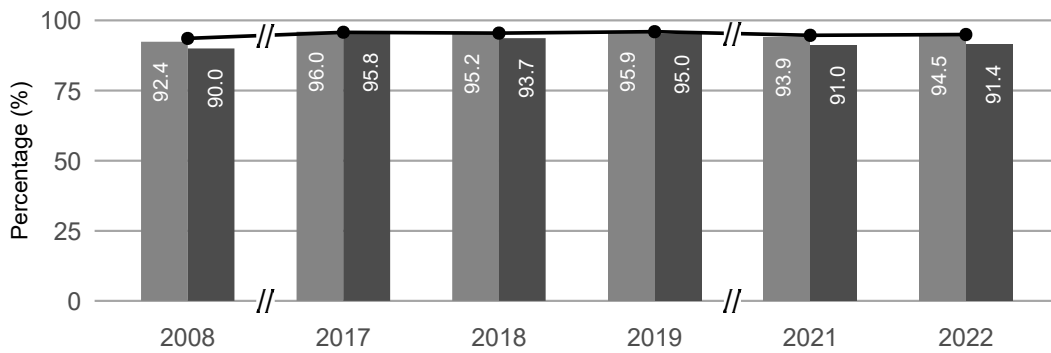


Figure 23: Numeracy



Year 9 – Aboriginal and Torres Strait Islander students

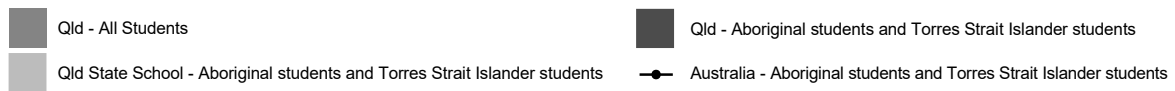


Figure 24: Reading

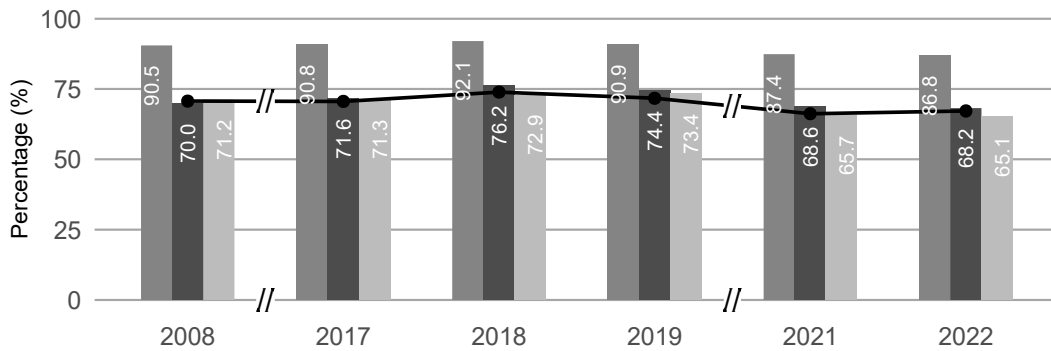


Figure 25: Writing

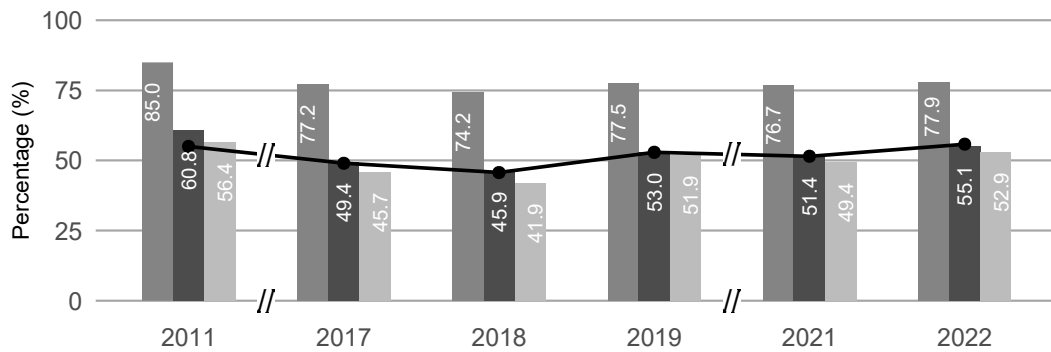
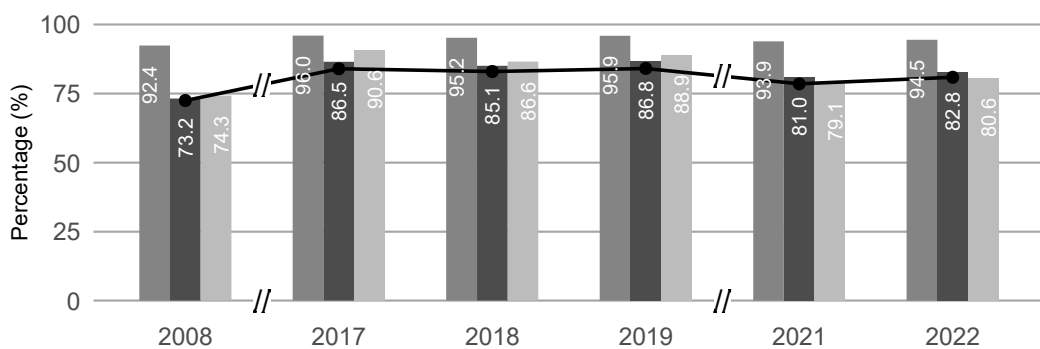


Figure 26: Numeracy



Notes:

Source: Queensland Curriculum and Assessment Authority (April 2023). SDS Target: Service Delivery Statement target for the latest reporting period.

Certification includes the Queensland Certificate of Education (QCE) and Queensland Certificate of Individual Achievement (QCIA). Visa students (students who are not Australian citizens or permanent residents of Australia) are not included in results prior to 2020.

The 2020 cohort was the first to complete Year 12 under the new senior assessment and tertiary entrance (SATE) system. The new system has redeveloped senior syllabuses, strengthened school based assessment, introduced a common external assessment in each senior General subject area and replaced the Overall Position rank with the Australian Tertiary Admission Rank (ATAR). This represents a break in time series for the Queensland Certificate of Education. Comparisons between 2020-2022 and previous years should be interpreted with be caution.

Summary of directions and orders

Type of direction or order	Directions or orders given to persons other than children/young people	Directions or orders given to children/young people who are not students of the school
State and non-state schools		
Prohibition from entering premises of all state educational institutions and non-state schools for up to one year—section 352	0	0
State schools		
Direction about conduct or movement for up to 30 days— section 337	140	9
Direction to leave and not re-enter for 24 hours—section 339	18	2
Prohibition from entering premises for up to 60 days—section 340	34	3
Prohibition from entering premises for more than 60 days but not more than one year—section 341	2	1
Review of direction—section 338:		
• the number of review applications made	7	0
• the number of directions confirmed	4	0
• the number of directions cancelled	3	0
Prohibition from entering premises of all state education institutions for up to one year—section 353	0	0
Non-state schools		
Direction about conduct or movement—section 346	31	2
Direction to leave and not re-enter—section 348	9	0
Prohibition from entering premises for up to 60 days—section 349	14	1
Prohibition from entering premises for more than 60 days but not more than one year—section 350	5	0
Review of direction—section 347 or 349B:		
• the number of review applications made	3	0
• the number of directions confirmed	3	0
• the number of directions varied or cancelled	0	0

Notes:

Sections refer to the *Education (General Provisions) Act 2006* (Qld), Chapter 12, Parts 6-8.

Appendix D - Performance measures (Safe and capable people delivering our vision)

Table 11: Attendance rate (per cent %) for state school teachers

Year	Age									
	20-<25	25-<30	30-<35	35-<40	40-<45	45-<50	50-<55	55-<60	60-<65	65+
2022-23	97.1	96.0	95.4	95.0	95.1	94.9	94.4	93.1	91.0	91.0
2021-22	97.6	96.5	96.1	95.8	95.5	95.6	95.2	93.9	92.1	91.3
2020-21	97.9	97.0	96.4	96.1	96.1	96.0	95.6	94.4	92.9	92.0
2019-20	97.6	96.8	96.2	95.9	95.8	95.8	95.3	93.9	92.3	92.0
2018-19	97.7	96.9	96.5	96.0	96.1	96.0	95.4	94.4	92.5	93.1
2017-18	97.9	97.1	96.4	96.0	96.0	96.0	95.6	94.3	92.9	93.0
2016-17	98.0	97.1	96.5	96.2	96.2	96.1	95.6	94.5	93.2	93.0
2015-16	98.1	97.2	96.6	96.3	96.3	96.2	95.8	94.6	93.7	93.4

Notes:

For consistency with reporting from MOHRI by the Public Sector Commission, age groupings in 2022-23 are based on age of staff as at the end of the calendar quarter. Previous reporting was based on the age of staff as at the MOHRI snap shot date for the quarter, which occurred earlier in the quarter.

Data for 2015-16 to 2021-22 sourced from the Department of Education's 2021-22 Annual Report.

Table 12: Department of Education (DoE) permanent staff retention rate (%)

Year	DoE Retention Rate (%)
2022-23	92.8%
2021-22	93.4%
2020-21	94.9%
2019-20	95.3%
2018-19	95.2%
2017-18	95.1%
2016-17	95.0%
2015-16	94.9%

Notes:

Data for 2015-16 to 2021-22 sourced from the Department of Education's 2021-22 Annual Report

Glossary

A	Alice Springs (Mparntwe) Education Declaration	A national declaration that sets out a vision for a world class education system that encourages and supports every student to be the very best they can be, no matter where they live or what kind of learning challenges they may face.
	Australian Early Development Census (AEDC)	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 conducted every three-years with the last census conducted in 2021.
	Apparent Retention Rate	The apparent retention rate is an indicative measure of the number of full-time school students in a designated year level of schooling as a percentage of their respective cohort group in a base year.
	Australian Tertiary Admission Rank (ATAR)	The ATAR is the primary mechanism used nationally for tertiary admissions and indicates a student's position relative to other students. It is the standard measure of a student's overall academic achievement in relation to other students where those students have studied different subject combinations.
C	Certificate	Either a Queensland Certificate of Education (QCE) or a Queensland Certificate of Individual Achievement (QCIA).
E	Early retirement	Is where an employee accepts an early retirement package in exchange for voluntarily terminating their employment with an agency.
F	Full-time equivalent (FTE)	A representative number that is calculated by assessing the hours worked over the financial year by all full-time and part-time employees, and converting this to a corresponding number of employees as if all staff were full-time.
I	Indigenous	A person who identifies to be of Aboriginal and/or Torres Strait Islander origin.
K	Kindergarten	An education program delivered to children in the year before full-time school by a qualified early childhood teacher for 600 hours a year. Government-approved kindergarten programs are available in a range of settings, including standalone kindergarten services, and kindergarten services operated by non-state schools, long day care services, and selected schools in some remote and discrete Indigenous communities.
N	National Assessment Program— Literacy and Numeracy (NAPLAN)	Annual tests conducted nationally in Years 3, 5, 7 and 9 covering reading, writing, spelling, grammar and punctuation, and numeracy. The results provide information for teachers and schools on individual student performance on a national basis. This is used to identify areas of strength and where further assistance may be required. NAPLAN tests are part of a collaborative process between states and territories, the Australian Government and non-government school sectors.
	National Minimum Standard (NMS)	Nationally set standards against which the results of NAPLAN tests are compared. For each year level, a minimum standard is defined and located on the common underlying scale. Band 2 is

		the minimum standard for Year 3; Band 4 is the minimum standard for Year 5; Band 5 is the minimum standard for Year 7; and Band 6 is the minimum standard for Year 9.
	National Quality Framework	The National Quality Framework provides for the regulation and quality assessment and rating of long day care, family day care, preschool/ kindergarten, and outside school hours care services across Australia. The framework includes the National Law and National Regulations, the National Quality Standard, an assessment and quality rating process and national learning frameworks.
	National Quality Standard	A key aspect of the National Quality Framework and sets a national benchmark for early childhood education and care services.
P	Portfolio	The department or group of departments for which a Minister is responsible.
	Prep	A full-time, compulsory program that replaced preschool. It runs five days a week and follows the established school times and routines. Taking a play- and inquiry-based approach to learning, Prep is offered at every Queensland state school and selected independent and Catholic schools.
Q	Queensland Certificate of Education (QCE)	The QCE is Queensland's senior secondary schooling qualification. It is internationally recognised and provides evidence of senior schooling achievements. It is awarded to eligible students (usually at the end of Year 12) by the Queensland Curriculum and Assessment Authority.
	Queensland Certificate of Individual Achievement (QCIA)	The QCIA recognises and reports the achievements of students whose learning is part of an individual learning program. It is an official record that students have completed at least 12 years of education and provides students with a summary of their skills and knowledge to present to employers and training providers.
R	Redundancy	The situation where a permanent position or function becomes redundant as a result of workplace change and this leads to a decision by the chief executive to terminate the employee's employment. For further information see <i>04/18 - Early Retirement, Redundancy and Retrenchment</i> .
	Retrenchment	The termination of employment of an employee whose position is redundant and for whom action to support employment security under <i>01/22 Supporting employees affected by workplace change</i> has been reasonably exhausted.
S	Senior Executive Service (SES)	The SES comprises senior executive officers employed under section 188 of the <i>Public Sector Act 2022</i> (Qld), but does not include chief executives, senior officers and officers appointed under section 155 of the <i>Public Sector Act 2022</i> (Qld).
	Strategic Plan	The document which provides the agency's purpose and direction. It outlines the department's overall objectives (including its contribution to whole-of-government objectives, ambitions and targets) and how it will know if it has achieved those agency objectives (performance indicators).

Department of Education Financial Statements
for the year ended 30 June 2023

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Department of Education
Statement of Comprehensive Income
for the year ended 30 June 2023

		2023 Actual \$'000	2023 Original budget \$'000	Budget variance*	2022 Actual \$'000
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	B1-1	11 359 775	11 131 218	228 557	10 233 346
User charges and fees	B1-2	480 699	430 338	50 361	404 327
Grants and contributions	B1-3	235 035	202 639	32 396	251 484
Interest		25 681	10 107	15 574	4 585
Other revenue		72 912	17 872	55 040	88 998
Total income from continuing operations		12 174 102	11 792 174	381 928	10 982 740
Expenses from continuing operations					
Employee expenses	B2-1	8 910 571	8 584 507	326 064	8 087 572
Supplies and services	B2-2	1 765 904	1 994 267	(228 363)	1 576 657
Grants and subsidies	B2-3	381 239	398 936	(17 697)	341 067
Depreciation and amortisation	C3-4	847 609	701 547	146 062	709 760
Impairment losses/(gains)		8 691	728	7 963	7 188
Finance/borrowing costs		25 574	25 016	558	19 498
Other expenses	B2-4	89 853	87 173	2 680	81 802
Total expenses from continuing operations		12 029 441	11 792 174	237 267	10 823 544
Operating result for the year		144 661	-	144 661	159 196
OTHER COMPREHENSIVE INCOME					
<u>Items that will not be reclassified to operating result:</u>					
Increase/(decrease) in asset revaluation surplus	C8-3	4 834 788	696 145	4 138 643	2 460 458
Total items that will not be reclassified to operating result		4 834 788	696 145	4 138 643	2 460 458
TOTAL COMPREHENSIVE INCOME		4 979 449	696 145	4 283 304	2 619 654

*An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.

Department of Education – Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2023

	Early Childhood Education and Care		School Education		Industrial Relations		Racing		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Income from continuing operations										
Appropriation revenue	351 279	319 473	10 939 843	9 854 560	37 249	30 664	31 404	28 649	11 359 775	10 233 346
User charges and fees	1 885	1 179	457 538	382 161	21 276	20 979	-	8	480 699	404 327
Grants and contributions	368	764	96 774	118 347	137 893	132 373	-	-	235 035	251 484
Interest	-	-	25 681	4 585	-	-	-	-	25 681	4 585
Other revenue	6 616	5 059	65 398	82 564	670	713	228	662	72 912	88 998
Total income from continuing operations	360 148	326 475	11 585 234	10 442 217	197 088	184 729	31 632	29 319	12 174 102	10 982 740
Expenses from continuing operations										
Employee expenses	49 069	45 354	8 731 418	7 922 561	129 641	119 084	443	573	8 910 571	8 087 572
Supplies and services	30 217	28 893	1 681 247	1 502 650	54 438	45 105	2	9	1 765 904	1 576 657
Grants and subsidies	272 638	244 281	67 196	58 270	10 272	9 699	31 133	28 817	381 239	341 067
Depreciation and amortisation	3 550	2 828	843 249	705 800	810	1 132	-	-	847 609	709 760
Impairment losses/(gains)	106	49	8 579	7 136	6	3	-	-	8 691	7 188
Finance/borrowing costs	4	4	25 570	19 494	-	-	-	-	25 574	19 498
Other expenses	100	358	88 948	81 093	805	351	-	-	89 853	81 802
Total expenses from continuing operations	355 684	321 767	11 446 207	10 297 004	195 972	175 374	31 578	29 399	12 029 441	10 823 544
Operating result for the year	4 464	4 708	139 027	145 213	1 116	9 355	54	(80)	144 661	159 196
Other comprehensive income										
<u>Items that will not be reclassified to operating result:</u>										
Increase/(decrease) in asset revaluation surplus	34 517	17 365	4 800 271	2 443 093	-	-	-	-	4 834 788	2 460 458
Total other comprehensive income	34 517	17 365	4 800 271	2 443 093	-	-	-	-	4 834 788	2 460 458
Total comprehensive income	38 981	22 073	4 939 298	2 588 306	1 116	9 355	54	(80)	4 979 449	2 619 654

Department of Education
Statement of Financial Position
as at 30 June 2023

	2023	2023	Budget	2022	
Note	Actual	Original	variance**	Actual	
	\$'000	budget	\$'000	Restated*	
	\$'000	\$'000	\$'000	\$'000	
Current assets					
Cash and cash equivalents	C1	1 653 215	1 059 114	594 101	1 575 841
Receivables	C2	234 108	102 088	132 020	157 511
Inventories		2 096	2 116	(20)	2 243
Other current assets		38 724	35 643	3 081	52 236
Total current assets		1 928 143	1 198 961	729 182	1 787 831
Non-current assets					
Property, plant and equipment	C3-1	30 970 268	25 749 907	5 220 361	25 649 651 *
Right-of-use assets		6 211	-	6 211	6 420
Intangible assets		44 303	36 418	7 885	36 358
Total non-current assets		31 020 782	25 786 325	5 234 457	25 692 429 *
Total assets		32 948 925	26 985 286	5 963 639	27 480 260 *
Current liabilities					
Payables	C4	299 303	394 860	(95 557)	596 336 *
Borrowings	C5	9 910	10 299	(389)	9 107
Lease liabilities		571	-	571	851
Accrued employee benefits	C7	335 172	121 304	213 868	124 568
Other current liabilities		89 758	82 458	7 300	80 074
Total current liabilities		734 714	608 921	125 793	810 936 *
Non-current liabilities					
Borrowings	C5	354 482	360 095	(5 613)	364 392
Lease liabilities		6 074	-	6 074	5 990
Other non-current liabilities		-	228	(228)	-
Total non-current liabilities		360 556	360 323	233	370 382
Total liabilities		1 095 270	969 244	126 026	1 181 318 *
Net assets		31 853 655	26 016 042	5 837 613	26 298 942
Equity					
Contributed equity	C8-1	6 276 141			5 700 877
Accumulated surplus		704 348			559 687
Asset revaluation surplus	C8-3	24 873 166			20 038 378
Total equity		31 853 655	26 016 042	5 837 613	26 298 942

* Comparative figures have been restated. Refer to Note G3 for further information.

**An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.

Department of Education – Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2023

	Early Childhood Education and Care		School Education		Industrial Relations		Racing		General - not attributed		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	Restated*	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	Restated*
				2022 \$'000								2022 \$'000
Current assets												
Cash and cash equivalents	-	-	801 742	716 103	22 598	35 553	-	-	828 875	824 185	1 653 215	1 575 841
Receivables	3 480	3 821	213 607	149 745	16 526	3 930	495	15	-	-	234 108	157 511
Inventories	-	-	2 096	2 243	-	-	-	-	-	-	2 096	2 243
Other current assets	-	159	37 203	50 014	1 521	2 061	-	2	-	-	38 724	52 236
Total current assets	3 480	3 980	1 054 648	918 105	40 645	41 544	495	17	828 875	824 185	1 928 143	1 787 831
Non-current assets												
Property, plant and equipment	157 995	124 650	30 810 120	25 523 264	2 153	1 737	-	-	-	-	30 970 268	25 649 651 *
Right-of-use assets	-	-	6 211	6 420	-	-	-	-	-	-	6 211	6 420
Intangible assets	2 280	1 835	37 080	32 327	4 943	2 196	-	-	-	-	44 303	36 358
Total non-current assets	160 275	126 485	30 853 411	25 562 011	7 096	3 933	-	-	-	-	31 020 782	25 692 429 *
Total assets	163 755	130 465	31 908 059	26 480 116	47 741	45 477	495	17	828 875	824 185	32 948 925	27 480 260 *
Current liabilities												
Payables	18 593	15 521	276 008	574 162	4 665	6 653	37	-	-	-	299 303	596 336 *
Borrowings	-	-	9 910	9 107	-	-	-	-	-	-	9 910	9 107
Lease liabilities	-	-	571	851	-	-	-	-	-	-	571	851
Accrued employee benefits	1 477	1 277	328 033	118 891	5 651	4 386	11	14	-	-	335 172	124 568
Other current liabilities	227	-	89 397	79 896	134	178	-	-	-	-	89 758	80 074
Total current liabilities	20 297	16 798	703 919	782 907	10 450	11 217	48	14	-	-	734 714	810 936 *
Non-current liabilities												
Borrowings	-	-	354 482	364 392	-	-	-	-	-	-	354 482	364 392
Lease liabilities	-	-	6 074	5 990	-	-	-	-	-	-	6 074	5 990
Total non-current liabilities	-	-	360 556	370 382	-	-	-	-	-	-	360 556	370 382
Total liabilities	20 297	16 798	1 064 475	1 153 289	10 450	11 217	48	14	-	-	1 095 270	1 181 318 *

* Comparative figures have been restated. Refer to Note G3 for further information.

Department of Education
Statement of Changes in Equity
for the year ended 30 June 2023

	Note	Accumulated surplus	Asset revaluation surplus	Contributed equity	Total
		\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2021		400 491	17 577 920	5 217 975	23 196 386
Operating result					
Operating result from continuing operations		159 196	-	-	159 196
Other comprehensive income					
Increase/(decrease) in asset revaluation surplus	C8-3	-	2 460 458	-	2 460 458
Total comprehensive income for the year		159 196	2 460 458	-	2 619 654
Transactions with owners as owners					
- Net transfers in/(out) from other Queensland Government entities		-	-	(12 977)	(12 977)
- Appropriated equity injections	C8-2	-	-	495 879	495 879
Net transactions with owners as owners		-	-	482 902	482 902
Balance as at 30 June 2022		559 687	20 038 378	5 700 877	26 298 942
Balance as at 1 July 2022		559 687	20 038 378	5 700 877	26 298 942
Operating result					
Operating result from continuing operations		144 661	-	-	144 661
Other comprehensive income					
Increase/(decrease) in asset revaluation surplus	C8-3	-	4 834 788	-	4 834 788
Total comprehensive income for the year		144 661	4 834 788	-	4 979 449
Transactions with owners as owners					
- Appropriated equity injections	C8-2	-	-	575 250	575 250
- Non-appropriated equity injections		-	-	14	14
Net transactions with owners as owners		-	-	575 264	575 264
Balance as at 30 June 2023		704 348	24 873 166	6 276 141	31 853 655

The accompanying notes form part of these financial statements.

Department of Education
Statement of Cash Flows
for the year ended 30 June 2023

	2023 Actual	2023 Original budget	Budget variance*	2022 Actual
	\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Inflows:</i>				
Service appropriation receipts	11 091 882	11 131 218	(39 336)	10 324 090
User charges and fees	461 143	438 617	22 526	398 498
Grants and contributions	212 996	198 639	14 357	197 326
Interest receipts	25 681	10 107	15 574	4 585
GST input tax credits from ATO	345 957	-	345 957	277 718
GST collected from customers	34 842	-	34 842	19 322
Other	72 291	24 674	47 617	89 363
<i>Outflows:</i>				
Employee expenses	(8 673 109)	(8 552 467)	(120 642)	(8 061 193)
Supplies and services	(2 123 649)	(2 001 711)	(121 938)	(1 379 616)
Grants and subsidies	(373 400)	(398 936)	25 536	(331 960)
Finance/borrowing costs	(25 574)	(25 016)	(558)	(19 498)
GST paid to suppliers	(350 177)	-	(350 177)	(284 257)
GST remitted to ATO	(34 248)	-	(34 248)	(20 386)
Other	(87 277)	(92 166)	4 889	(78 030)
Net cash provided by operating activities	577 358	732 959	(155 601)	1 135 962
CASH FLOWS FROM INVESTING ACTIVITIES				
<i>Inflows:</i>				
Sales of property, plant and equipment	479	-	479	423
<i>Outflows:</i>				
Payments for property, plant and equipment	(1 065 488)	(1 457 070)	391 582	(1 289 765)
Net cash used in investing activities	(1 065 009)	(1 457 070)	392 061	(1 289 342)
CASH FLOWS FROM FINANCING ACTIVITIES				
<i>Inflows:</i>				
Equity injections	575 250	754 559	(179 309)	495 879
<i>Outflows:</i>				
Repayments of borrowings	(9 107)	(9 108)	1	(8 374)
Lease payments	(1 118)	(283)	(835)	(934)
Net cash provided by financing activities	565 025	745 168	(180 143)	486 571
Net increase/(decrease) in cash and cash equivalents	77 374	21 057	56 317	333 191
Cash and cash equivalents - opening balance	1 575 841	1 038 057	537 784	1 242 650
Cash and cash equivalents - closing balance	1 653 215	1 059 114	594 101	1 575 841

*An explanation of major variances is included at Note E1.

The accompanying notes form part of these financial statements.

Department of Education
Statement of Cash Flows
for the year ended 30 June 2023

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of operating result to net cash provided by operating activities

	2023 \$'000	2022 \$'000
Operating surplus/(deficit)	144 661	159 196
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	847 609	709 760
Loss on disposal of property, plant and equipment	2 576	3 761
Donated assets received	(15 807)	(11 846)
Assets received below fair value	(4 550)	(43 540)
Bad debts and impairment losses/(gains)	8 691	7 189
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in GST input tax credits receivable	(3 628)	(7 589)
(Increase)/decrease in net operating receivables	(72 971)	(11 650)
(Increase)/decrease in inventories	147	(283)
(Increase)/decrease in other current assets	13 512	36 966
Increase/(decrease) in other current liabilities	9 684	9 099
Increase/(decrease) in GST payable	1	(14)
Increase/(decrease) in payables	(563 171)	281 802
Increase/(decrease) in accrued employee benefits	210 604	3 111
Net cash provided by operating activities	577 358	1 135 962

CF-2 Changes in liabilities arising from financing activities

	Closing balance 2021 \$'000	Non-cash adjustments \$'000	Cash repayments \$'000	Closing balance 2022 \$'000
Borrowings	381 873	-	(8 374)	373 499
Lease liabilities	6 666	1 109	(934)	6 841
Total	388 539	1 109	(9 308)	380 340

	Closing balance 2022 \$'000	Non-cash adjustments \$'000	Cash repayments \$'000	Closing balance 2023 \$'000
Borrowings	373 499	-	(9 107)	364 392
Lease liabilities	6 841	922	(1 118)	6 645
Total	380 340	922	(10 225)	371 037

Further details on Borrowings are provided in Note C5.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

**SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT**

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Department of Education (the department) is a Queensland Government department established under the *Public Sector Act 2022* (Qld) and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is:

Education House
30 Mary Street
Brisbane QLD 4000

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The department has prepared these general purpose financial statements:

- in compliance with s.38 of the Financial and Performance Management Standard 2019 (Qld);
- in compliance with Queensland Treasury's Financial Reporting Requirements for reporting periods beginning on or after 1 July 2022;
- in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities; and
- on an accrual basis (except for the statement of cash flows which is prepared on a cash basis).

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note G4.

A1-3 PRESENTATION

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2021-22 financial statements except where restated for a prior year error detailed at Note G3.

Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as 'non-current'.

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the management certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- land, buildings, heritage and cultural assets which are measured at fair value; and
- inventories which are measured at the lower of cost and net realisable value.

A1-6 THE REPORTING ENTITY

These financial statements cover the Department of Education and include all income, expenses, assets, liabilities and equity of the department as an individual entity.

There have been no material changes in the reporting entity during 2022-23.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-7 2022 QUEENSLAND FLOODS

The damage caused by the Queensland floods in February 2022 was significant in nature and rectification works have continued to be carried out at schools during 2022-23, for which the department incurred additional expenditure of \$20.117 million.

Three additional flood events occurred after February 2022, which were South East Queensland-South West Queensland severe weather in March 2022 (undeclared), Southern Queensland flooding in May 2022, and North Queensland Monsoon and flooding from December 2022 to March 2023. The department incurred a total of \$1.409 million in rectification works for these three events.

In addition, losses captured through the Resource Replacement Scheme of \$3.420 million were reimbursed to schools.

A2 DEPARTMENTAL OBJECTIVES

The department's vision is a commitment to equity and excellence in everything we do.

The department's purpose is to deliver responsive services focused on equity and excellence for Queenslanders and their communities.

In February 2023, the department released its *Equity and Excellence Strategy* to build a progressive, high performing education system that delivers our vision of realising the potential of every student. We will accomplish equity and excellence outcomes by focusing on educational achievement, wellbeing and engagement, and culture and inclusion.

The key objectives for the department are:

- **A strong start for all children** by setting critical foundations for children's futures through quality early childhood services;
- **Every student realising their potential** by embedding equity and excellence in education to prepare all children and young people for a positive future;
- **Fair and safe workplaces and communities** by promoting fair pay and safe working conditions to provide stability and confidence for a strong economy;
- **A vibrant racing industry** by supporting the racing industry for the prosperity of Queensland communities; and
- **Capable people delivering our vision** by investing in our people, services and infrastructure to deliver for Queenslanders.

The department supports the Queensland Government's objectives for the community which are:

- **Good jobs** - good, secure jobs in our traditional and emerging industries;
- **Better services** - deliver even better services right across Queensland; and
- **Great lifestyle** - protect and enhance our Queensland lifestyle as we grow.

The department is funded for the services it delivers principally by parliamentary appropriations. The department's material financial statement balances reflect our large school land and buildings portfolio across over 1,260 schools and the payment of salaries for our school, regional and central office staff. Supplies and services are dominated by curriculum resources and the maintenance and upkeep of our large asset base, including operational contract costs.

The major services delivered by the department are as follows:

Early childhood education and care

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

School education

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

Industrial relations

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

Racing

To provide policy advice, and timely management of the Racing Infrastructure Fund to support the racing industry in Queensland.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

A3 CONTROLLED ENTITIES

The following entity is controlled by the department:

Name:	Queensland Education Leadership Institute (QELi)
Purpose:	QELi was established in June 2010 to provide a range of professional learning services to school leaders.
Structure and control:	QELi is a not-for-profit public company, limited by guarantee, jointly owned by the Minister for Education and the Department of Education. Membership of the company's constitution is 100% controlled by the Minister for Education and the Director-General, Education.
Operation and reporting:	Given the activities of the company, no dividends or other financial returns are received by the department. There are no significant restrictions on the department's ability to access the company's assets or settle its liabilities. The assets, liabilities, revenues and expenses of this entity have not been consolidated in these financial statements, as they would not materially affect the reported financial position and operating revenue and expenses. The company produces separate financial reports and is audited by the Queensland Audit Office.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result

	2023	2022
	\$'000	\$'000
Budgeted appropriation revenue	11 131 218	10 365 369
Transfers from/to other headings (variation in headings)	(39 336)	(41 279)
Total appropriation receipts (cash)	11 091 882	10 324 090
Plus: Closing balance of appropriation revenue receivable	41 081	-
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	226 812	136 068
Less: Closing balance of deferred appropriation payable to Consolidated Fund	-	(226 812)
Appropriation revenue recognised in statement of comprehensive income	11 359 775	10 233 346

Accounting policy – Appropriation revenue

Appropriations provided under the *Appropriation Act 2022* are recognised as revenue when received in accordance with AASB 1058 *Income of Not-for-Profit Entities*. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation payable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C8-2.

At 30 June 2023, the department received approval from Queensland Treasury to recognise a receivable for appropriation that was owing but not received from the Consolidated Fund.

B1-2 USER CHARGES AND FEES

	2023	2022
	\$'000	\$'000
Student fees	73 692	43 068
General fees	73 747	68 213
Student resource scheme fees	97 112	97 199
Excursion fees	95 962	65 128
Property income	34 917	30 705
Sales revenue	77 930	72 544
Workers' compensation self-insurer levies	10 934	11 174
Service delivery	9 251	9 073
Electrical licensing registration fees	6 601	6 180
Other fees and commissions	553	1 043
Total	480 699	404 327

Accounting policy – User charges and fees

The department recognises user charges and fees when delivery of the goods or services in full or part has occurred, in accordance with AASB 15 *Revenue from Contracts with Customers*. User charges outside the scope of AASB 15 are recognised in accordance with the requirements of the applicable accounting standard.

Student fees

Student fees include international student tuition fees, homestay fees and dependant program fees. In accordance with AASB 15, a contractual liability is initially recognised upon receipt of funds, with revenue recognised over time as the performance obligations are met and students receive the services.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

B1 REVENUE (continued)

B1-2 USER CHARGES AND FEES (continued)

Accounting policy – User charges and fees (continued)

General fees

General fees include the provision of a wide variety of goods and services including school sports revenue, rural remote and international fees and other miscellaneous items. The majority of revenue is recognised at the point in time the goods or services are delivered in accordance with AASB 15.

Student resource scheme fees

Student resource scheme fees relating to bulk provisioning and/or hire of textbooks, resources, consumables and materials are invoiced to parents/caregivers at the beginning of each school (calendar) year. In accordance with AASB 15, a contractual liability is raised for the unearned portion of the income with revenue subsequently recognised over time as the performance obligations are met and the resources are provided to students.

Excursion fees

Excursion fees relate to charges for excursions, field trips and camps. Revenue is recognised at the point in time the revenue is received in accordance with AASB 15, which approximates the delivery of the services.

Property income

Property income relates to income from hire of facilities such as hall hire, oval hire and court hire. Revenue is recognised at the point in time the revenue is received in accordance with AASB 15, which approximates the delivery of the services.

Sales revenue

Sales revenue relates to revenue from tuckshops, uniform shops and other miscellaneous goods and services provided to students. Revenue is recognised at the point in time that the goods or services are provided in accordance with AASB 15.

B1-3 GRANTS AND CONTRIBUTIONS

	2023 \$'000	2022 \$'000
Contributions from WorkCover Queensland	118 656	114 180
Contributions from external parties	44 771	44 228
Grants from the Commonwealth Government	28 535	15 635
Grants from other State Government departments	3 280	3 734
Special purpose capital grants	2 750	-
Goods and services received below fair value	4 773	5 195
Assets received below fair value	4 550	43 540
Donations - cash	11 913	13 126
Donations - other assets ⁽¹⁾	15 807	11 846
Total	235 035	251 484

(1) Donated physical assets are recognised at their fair value.

Accounting policy – Grants and contributions

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor. Generally, these transactions are accounted for in accordance with AASB 1058 *Income for Not-for-Profit Entities* with revenue recognised upon receipt of the grant funding or donation.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for in accordance with AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied. At 30 June 2023, the department has no specific performance obligations under the current grant agreements and therefore, revenue is recognised as income upon receipt.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

B1 REVENUE (continued)

B1-3 GRANTS AND CONTRIBUTIONS (continued)

Accounting policy – Grants and contributions (continued)

Contributions from WorkCover Queensland

Contributions from WorkCover Queensland include Workplace Health & Safety Grants and Workers' Compensation Regulator Grants. These grants are enabled under s 481A of the *Workers' Compensation and Rehabilitation Act 2003* (Qld) at the direction of the Minister. They represent non-contractual income arising from a statutory requirement which is recognised as income upon receipt in accordance with AASB 1058.

Contributions from external parties

Contributions from external parties include Electrical Safety Contributions levied under s 201 of the *Electrical Safety Act 2002* (Qld), which represents non-contractual income arising from a statutory requirement. Also included are contributions from community organisations (such as Parents and Citizens' Associations). These contributions are voluntary and do not result in a material benefit or advantage to the contributor, and therefore, recognised as income upon receipt in accordance with AASB 1058. The consideration received represents an asset provided to the department for significantly less than fair value to enable the department to further its objectives.

Assets received below fair value

Assets acquired at no cost or for a nominal consideration, other than those acquired through machinery-of-government changes, must be recognised initially at fair value as at the date of acquisition. In such cases, the initial recognition is treated as a revenue item, 'assets received below fair value', and not as a credit to an asset revaluation surplus.

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2023	2022
	\$'000	\$'000
Employee benefits		
Teachers' salaries and allowances *	5 355 961	4 831 037
Public servants' and other salaries and allowances	977 657	886 328
Teacher aides' salaries	624 397	588 126
Cleaners' salaries and allowances	254 164	244 951
Janitors'/groundstaff salaries and allowances	71 913	67 936
Employer superannuation contributions	949 905	842 736
Annual leave levy/expense	274 749	260 457
Long service leave levy/expense	191 792	169 786
Other employee benefits	14 706	15 848
Employee related expenses		
Fringe benefits tax	4 146	2 644
Workers' compensation premium	87 696	83 130
Staff transfer costs	22 204	22 441
Staff rental accommodation	43 011	39 351
Staff training	38 270	32 801
Total	8 910 571	8 087 572

* This category includes \$178.559 million for accrued Cost of Living Allowance (COLA) payment for teachers with a calculation date of 30 June 2023 and expected payment date in August 2023. The payment is in accordance with the current DoE State School Teachers' certified enterprise bargaining agreement 2022 (certified on 15 December 2022).

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

B2 EXPENSES (Continued)

B2-1 EMPLOYEE EXPENSES (continued)

The number of employees as at 30 June, including both full-time employees and part-time employees measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)) is:

	2023 No.	2022 No.
Full-time equivalent employees	76 215	75 267

Accounting policy – Employee expenses

Wages and salaries

Wages and salaries expenses are recognised in the reporting period in which the employees rendered the related service.

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted values.

Sick leave

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue into future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual leave and long service leave

The entitlement for annual leave includes a component for accrued leave loading for teaching staff working at schools, but does not include recreation leave, which is not an entitlement under their award.

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Central Scheme, levies are payable by the department to cover the cost of employee leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed back from the scheme quarterly in arrears.

Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined contribution plans – Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant Enterprise Bargaining Agreement (EBA) or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plans – The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined by the Treasurer on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Workers' compensation premiums

The department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

Key management personnel and remuneration disclosures are detailed in Note G1.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

B2 EXPENSES (Continued)

B2-2 SUPPLIES AND SERVICES

	2023 \$'000	2022 \$'000
Building maintenance	444 699	368 681
Utilities	210 031	204 727
Equipment and building refurbishment	347 416	379 531
Contractors and consultants	97 366	71 107
Contractors and consultants - in-school costs	97 346	77 824
Materials and running costs	165 332	143 272
Student course supplies and excursion admission costs	198 748	163 188
Payments to shared service provider/inter-agency services	2 036	1 899
Computer costs	113 513	107 341
Office accommodation	40 764	30 888
Travel	17 628	10 247
Travel - school and student	28 725	15 883
Lease expenses	2 300	2 069
Total	1 765 904	1 576 657

Accounting policy – Supplies and services

Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods and services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods and services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

Contractors and consultants

The majority of the contractors and consultants line items spend was on contractors. The department's spend on consultants was minimal.

Where it is not feasible for services required to be performed in-house, the department utilises contractors for critical functions, including for projects and where specialist skills are required and cannot be found in-house. Contractors are procured for various non-professional and professional services. Examples of non-professional services include trade service providers (plumbers, electricians, carpenters etc.), office services and cleaning services. Examples of professional services include medical assessments, rehabilitation, counselling, and specialist skills for information technology system support and maintenance services.

B2-3 GRANTS AND SUBSIDIES

	2023 \$'000	2022 \$'000
Recurrent Grants and Subsidies		
Early childhood education and care	272 617	244 154
School education	67 217	58 393
Racing	15 000	15 000
Industrial relations	10 272	9 699
Capital Grants		
Grants to external organisations	16 133	13 821
Total	381 239	341 067

Department of Education
Notes to the Financial Statements
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B2 EXPENSES (continued)

B2-4 OTHER EXPENSES

	2023	2022
	\$'000	\$'000
Insurance premiums - Queensland Government Insurance Fund (QGIF)	31 825	29 142
External audit fees ⁽¹⁾	658	840
Loss on disposal of property, plant and equipment	2 576	3 761
Special payments:		
Ex-gratia payments - general ⁽²⁾	28	180
Court awarded damages	623	354
Payments to other government departments ⁽³⁾	50 790	44 712
Other	3 353	2 813
Total	89 853	81 802

(1) Total external audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial year are \$0.710 million (2021-22: \$0.693 million). There are no non-audit services included in this amount.

(2) Special payments represent ex-gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties.

WorkCover supplementary payments: Department staff who are injured at work and claiming compensation

Staff (who are covered by certain certified agreements) who are injured at work and claiming weekly compensation under the *Worker's Compensation and Rehabilitation Act 2003* (Qld) (the WCR Act), receive their wage in accordance with their respective certified agreement, which is greater than the amount that applies under the WCR Act. The total accumulated amounts paid by the department to employees from 1 July 2022 to 30 June 2023 is estimated to be up to \$3.747 million. These payments are recognised as employee expenses in Note B2-1.

(3) Payments to other government departments mainly relate to school transport arrangements with the Department of Transport and Main Roads.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2023 \$'000	2022 \$'000
Cash on hand	103	109
Cash at bank	1 653 112	1 575 732
Total	1 653 215	1 575 841

Accounting policy – Cash and cash equivalents

Cash and cash equivalents include cash on hand, cheques receipted but not banked at 30 June and cash in school and central office and school bank accounts which are used in the day-to-day cash management of the department.

Departmental bank accounts (excluding school bank accounts and Education Queensland International bank account) are grouped within the whole-of-government set-off arrangement with the Queensland Treasury Corporation. Interest earned on the aggregate set-off arrangement balance accrues to the Consolidated Fund.

C2 RECEIVABLES

	2023 \$'000	2022 \$'000
Current		
Trade receivables	97 812	77 444
Less: Loss allowance	(24 086)	(20 643)
	73 726	56 801
GST receivable	39 100	35 472
GST payable	(1)	-
	39 099	35 472
Employee leave reimbursements	78 055	63 310
Appropriation revenue receivable	41 081	-
Other	2 137	1 913
Loans and advances	10	15
Total	234 108	157 511

Disclosure – Movement in loss allowance for trade receivables

	2023 \$'000	2022 \$'000
Balance at 1 July	20 643	17 683
Expected credit losses expense/(gains)	8 617	7 176
Bad debts written-off	(5 189)	(4 224)
Amounts recovered during the year	15	8
Balance at 30 June	24 086	20 643

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

C2 RECEIVABLES (continued)

Accounting policy – Receivables

Receivables are measured at amortised cost, which approximates their fair value at the reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery, that is the agreed purchase/contract price. Settlement of trade debtors is required within 30 days from invoice date.

Employee leave reimbursements relate to the Queensland Government's Annual Leave and Long Service Leave Central Schemes which are administered by the former QSuper (now administered by the Government Division of Australian Retirement Trust) on behalf of the state. Refer to Note B2-1.

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of these assets inclusive of any allowance for impairment. No collateral is held as security and no credit enhancements related to receivables are held by the department.

The department uses a provision matrix to measure the expected credit losses on trade and other debtors. The department has determined that parents/caregivers of students are the only material grouping for measuring expected credit losses.

Calculations reflect historical credit losses. The historical default rates are then adjusted by reasonable and forward-looking information on expected changes in macroeconomic indicators that affect the future recovery of those receivables. The department uses the change in the Consumer Price Index (CPI) for Brisbane as the most relevant forward-looking indicator for receivables.

Where the department has receivables from Queensland Government agencies or the Australian Government, no loss allowance is recorded for these receivables on the basis of materiality. Refer to Note D1-2 for the department's credit risk management policies.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Land	at Fair Value		at Cost		Total
		Buildings	Heritage and cultural	Plant and equipment	Work in progress	
Property, plant and equipment reconciliation 2023	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000
Gross	7 108 290	36 626 681	521 565	587 780	763 783	45 608 099
Less: Accumulated depreciation	-	(13 974 931)	(285 281)	(377 619)	-	(14 637 831)
Carrying amount at 30 June 2023	7 108 290	22 651 750	236 284	210 161	763 783	30 970 268
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2022 (restated - refer Note G3)	6 452 648	18 383 006	37 924	211 129	564 944	25 649 651
Acquisitions (including upgrades)	9 307	506 870	2 822	55 176	740 425	1 314 600
Transfers in from other Queensland Government entities	-	-	-	-	-	-
Donations received	-	14 800	-	991	-	15 791
Disposals	-	(1 764)	(13)	(1 271)	-	(3 048)
Donations made	-	-	-	(7)	-	(7)
Transfers between asset classes (including (to)/from intangibles)	53 625	369 796	114 171	1 222	(541 586)	(2 772)
Net revaluation increments/(decrements) in asset revaluation surplus	592 710	4 149 571	92 507	-	-	4 834 788
Depreciation	-	(770 529)	(11 127)	(57 079)	-	(838 735)
Carrying amount at 30 June 2023	7 108 290	22 651 750	236 284	210 161	763 783	30 970 268

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT (continued)

	at Fair Value			at Cost		Total
	Land	Buildings	Heritage and cultural	Plant and equipment	Work in progress	
	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	
Property, plant and equipment reconciliation 2022						
<i>Gross</i>	6 452 648	29 274 604	94 652	586 904	564 944	36 973 752
<i>Less: Accumulated depreciation</i>	-	(10 891 598)	(56 728)	(375 775)	-	(11 324 101)
Carrying amount at 30 June 2022 (restated - refer Note G3)	6 452 648	18 383 006	37 924	211 129	564 944	25 649 651
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2021	5 812 942	16 046 633	25 516	218 611	744 393	22 848 095
Acquisitions (including upgrades)	65 940	634 369	444	52 802	296 399	1 049 954
Transfers in from other Queensland Government entities	-	85	-	-	-	85
Donations received	-	11 053	-	793	-	11 846
Disposals	(22)	(2 374)	-	(1 782)	-	(4 178)
Transfers out to other Queensland Government entities	(834)	(12 228)	-	-	-	(13 062)
Donations made	-	-	-	(5)	-	(5)
Transfers between asset classes	23 287	450 481	820	1 260	(475 848)	-
Net revaluation increments/(decrements) in asset revaluation surplus	551 335	1 896 697	12 426	-	-	2 460 458
Depreciation	-	(641 710)	(1 282)	(60 550)	-	(703 542)
Carrying amount at 30 June 2022 (restated - refer Note G3)	6 452 648	18 383 006	37 924	211 129	564 944	25 649 651

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-2 RECOGNITION AND ACQUISITION

Accounting policy – Recognition thresholds

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised as property, plant and equipment in the year of acquisition:

Land	\$1
Buildings	\$10 000
Heritage buildings	\$10 000
Heritage and cultural (cultural works of art)	\$5 000
Plant and equipment	\$5 000

Items with a lesser value are expensed in the year of acquisition.

Accounting policy - Acquisition

On acquisition, property, plant and equipment assets are initially recognised at cost. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset and the new depreciable amount is depreciated over the remaining useful life of the asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Complex assets comprise separately identifiable components of significant value that require regular replacement during the life of the complex asset at different times to other components. The department's complex assets are special purpose school buildings. On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. The accounting policy for depreciation of complex assets, and estimated useful lives of components, are disclosed in Note C3-4.

When a separately identifiable component of significant value is replaced, the existing component is derecognised. The replacement component is capitalised when it is probable that future economic benefits from the significant component will flow to the department. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed.

Assets received free of charge from another Queensland Government department (whether as a result of a machinery-of-government change or other involuntary transfer), are recognised at fair value, being the gross carrying amount in the books of the other entity immediately prior to the transfer, together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government department, are recognised at their fair value at the date of acquisition.

C3-3 MEASUREMENT

Accounting policy – Historical cost

Plant and equipment assets and capital work in progress are measured at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector (NCAPs). The carrying amounts for such assets are not materially different from their fair value.

Accounting policy – Fair value

Land, buildings (including land improvements such as school infrastructure assets) and heritage and cultural assets are measured at fair value in accordance with the NCAPs. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable. All assets are measured at their highest and best use.

All assets measured at fair value are categorised with the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

- Level 1 – represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets.
- Level 2 – represents fair value measurements that are substantially derived from inputs (other than quoted prices included in level 1) that are observable, either directly or indirectly.
- Level 3 – represents fair value measurements that are substantially derived from unobservable inputs.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-3 MEASUREMENT (continued)

Accounting policy – Fair value (continued)

None of the department's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy. There were no transfers of assets between fair value hierarchies during the reporting period.

Key judgement: The costs of items acquired during the financial year have been judged by management to materially represent their fair value at the end of the reporting period.

Revaluation of property

Land and buildings measured at fair value are revalued on an annual basis either by specific appraisals undertaken by an independent professional valuer at least once every four years, or by the use of appropriate and relevant indices in the interim years.

For the purposes of specific appraisal each four years, the department has divided the state into 25 districts which provides a framework to ensure that major urban, provincial and rural characteristics are evenly distributed each year.

The results of interim indexations are compared to the results of the independent revaluation performed in the year to ensure the results are reasonable. This annual process allows management to assess and confirm the relevance and suitability of indices provided by the independent valuer based on the asset portfolio of the department.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs.

Land

Approximately one quarter of the department's land was independently valued by the State Valuation Service (SVS) with an effective date of 30 June 2023.

The fair value of land is determined using a market-based assessment by reference to observable prices in an active market or recent market transactions in accordance with level 2 of the fair value hierarchy. The specific appraisal involved physical inspection and reference to publicly available data on recent sales of similar land in nearby localities in accordance with industry standards. In determining the values, adjustments were made to the sales data to take into consideration the location of the department's land, its size, street/road frontage and access, and any significant restrictions.

The remaining three quarters of the land assets were indexed to ensure that values reflect fair value as at the reporting date. This involved the selection of a sample of 195 properties from the 18 districts across the state that were not independently valued in 2022-23. SVS then provided indices for each of these sites based on recent market transactions for local land sales. The department then used the sampled indices to create a weighted average for each district.

The indices increased the value of land in these districts by 10.68%.

Buildings

Approximately one quarter of the department's buildings, including heritage buildings were independently valued by the SVS with an effective date of 30 June 2023.

The fair value of buildings and heritage building assets is determined by calculating the current replacement cost of the asset, as there is no active market for these facilities. The building assets are categorised as level 3 in accordance with the fair value hierarchy. The SVS conduct physical inspections and apply construction rates from the Department of Education (Qld) Costing Manual provided by Gray Robinson & Cottrell (GRC) Quantity Surveyors. This is the estimated cost to replace the asset with an appropriate modern equivalent using current construction materials and standards, adjusted to reflect the asset's current physical condition.

Key judgement: The valuers utilise professional judgement in the assessment of the remaining service potential of these facilities, including the current physical condition of the facility, componentising the assets in to the significant parts that have different useful lives and estimating the remaining useful life of each asset. For the heritage buildings, further inputs are used by estimating the cost to reproduce the items with features and materials consistent with the original items, with adjustments made to take into consideration the items' heritage restrictions and characteristics.

The comprehensive revaluation process utilises the key assumption that the present use continues to represent the highest and best use.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-3 MEASUREMENT (continued)

Revaluation of property (continued)

During 2022-23, this process was affected by key market drivers including rising finance costs, limitations to the supply and capacity of labour, availability of construction materials and increased transport costs. Construction costs were significantly affected throughout the period which were reflected in the increase in the replacement rates used for valuation.

The remaining three quarters of the building assets were indexed using the Building Price Index (BPI) provided by GRC Quantity Surveyors.

The change in the BPI over the reporting period 1 July 2022 to 30 June 2023 was an increase of 12.50%. GRC have also factored in a behavioural shift of 6.00% to recognise costs rising at accelerated rates compared to previous periods resulting in an overall movement of 18.50%.

The indexation model is based on analysis of recent tenders for specialised buildings and capital projects with similar attributes, and accordingly is assessed specifically for the department's asset portfolio. GRC employs market driven indexation factors, such as Locality and Building Price Index, as mechanisms to ensure that estimates are reflective of the construction market at any point in time. GRC also observed behavioural shifts in the way projects are being delivered and subsequently costed, where contractors are increasing their tender sums to cover the higher risks facing them in the delivery of the project. These risks include extended contract duration, additional costs for procurement and organisational liquidity. The BPI is considered to be the most appropriate index for application to the relevant assets.

Key judgement: The department has a key strategic asset management program with continued investment in general and specific priority maintenance, including condition assessments to inform future upgrade and maintenance activities, consequently the condition of the assets is not expected to deteriorate significantly between comprehensive valuations.

C3-4 DEPRECIATION EXPENSE

Accounting policy – Depreciation expense

Buildings, heritage and cultural assets, and plant and equipment are depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the department.

The residual (or scrap) value of depreciable assets is assumed to be nil.

For complex assets, where the change in depreciation expense from separately identifying significant components is material to the class of assets to which the asset relates, the significant components are separately identified and depreciated.

The three components of the department's complex buildings are fabric, fit-out and plant. The useful lives for these assets are disclosed in the table below.

Key judgement: The estimated useful lives of assets are reviewed annually and where necessary, are adjusted to better reflect the future service potential of the asset. In reviewing the useful life of each asset, factors such as asset usage and the rate of technical and commercial obsolescence are considered.

Useful lives for the assets included in the revaluation are amended progressively as the assets are inspected by the valuers.

The depreciable value of improvements to, or on, right-of-use assets is allocated progressively over the estimated useful life of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of leases includes any option period where exercise of the option is probable.

Capital work-in-progress assets are not depreciated until construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes within property, plant and equipment.

Land is not depreciated as it has an unlimited useful life.

Depreciation rates

Key estimate: For each class of asset the depreciation rates are based on the following useful lives:

Class	Useful Life (years)
Buildings – Fabric	60 – 80
Buildings – Fit-out	25
Buildings – Plant	25
Buildings – Non-complex buildings and covered areas	40
Buildings – Land improvements (including sporting facilities)	15 – 80
Heritage and Cultural assets	100
Plant and Equipment	5 – 20

Department of Education
Notes to the Financial Statements
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C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-5 IMPAIRMENT

Accounting policy - Impairment

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of impairment exists, the department determines the asset's recoverable amount (higher of the asset's fair value less costs to sell and current replacement cost).

An impairment loss is recognised immediately in the statement of comprehensive income, except for land and buildings where any impairment loss is treated as a revaluation decrease and offset against the asset revaluation surplus of the relevant class.

C4 PAYABLES

	2023 \$'000	2022 \$'000
Current		
Trade creditors and accruals	101 605	171 807
Capital creditors and accruals	177 768	185 990 *
Fringe Benefits Tax and other taxes	1 087	723
Grants and subsidies payable	18 615	10 776
Deferred appropriation payable to Consolidated Fund	-	226 812
Other	228	228
Total	299 303	596 336 *

* Comparative figures have been restated. Refer to Note G3 for further information.

Accounting policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount, that is agreed purchase/contract price, gross of applicable trade and other discounts. Capital creditors relate to capital works billed progressively based on the extent of work performed. Amounts owing are unsecured.

Key judgement: Accruals are an estimate of work completed but not yet invoiced at 30 June.

C5 BORROWINGS

	2023 \$'000	2022 \$'000
Current		
Financial liability - public private partnerships	9 910	9 107
Total	9 910	9 107
Non-current		
Financial liability - public private partnerships	354 482	364 392
Total	354 482	364 392

Accounting policy - Borrowings

Financial liabilities are initially recognised at fair value, plus any transaction costs directly attributable to the liability, then subsequently held at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of a financial liability to the amortised cost of the liability.

The department does not enter into transactions for speculative purposes, nor for hedging. No financial liabilities are measured at fair value through profit or loss.

C5-1 FINANCIAL LIABILITIES AND COMMITMENTS

Financial liabilities terms and conditions

The financial liabilities relate to two Public Private Partnership (PPP) agreements - South-East Queensland Schools and Queensland Schools. As part of the department's review of leasing arrangements under AASB 16 *Leases* it has been concluded that these arrangements are not leases, but more in the nature of financing to construct and maintain buildings. Refer to Note C6 for details.

Department of Education
Notes to the Financial Statements
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C5 BORROWINGS (continued)

C5-1 FINANCIAL LIABILITIES AND COMMITMENTS (continued)

Interest rates

Interest on financial liabilities is recognised as an expense as it accrues. No interest has been capitalised during the current or comparative reporting period.

The implicit interest rates for the financial liabilities range from 2.87% to 15.99% (2021-22: 2.87% to 15.99%).

C5-2 DISCLOSURES ABOUT SENSITIVITY TO INTEREST RATE MOVEMENTS

Interest rate sensitivity analysis evaluates the outcome on profit or loss if interest rates would change by +/- 0.25% from the year-end rates applicable to the department's financial assets and liabilities. With all other variables held constant, the department would have a surplus and equity increase/(decrease) of \$3.578 million (2021-22: \$3.384 million).

C5-3 FAIR VALUE DISCLOSURES FOR FINANCIAL LIABILITIES MEASURED AT AMORTISED COST

	2023		2022	
	\$'000	\$'000	\$'000	\$'000
	Carrying amount	Fair Value	Carrying amount	Fair Value
Financial liabilities – PPP	364 392	237 823	373 499	241 481
Total	364 392	237 823	373 499	241 481

The fair value of financial liabilities is calculated using discounted cash flow analysis and using the Reserve Bank Commonwealth Government 10-year bond rate.

C6 PUBLIC PRIVATE PARTNERSHIPS

C6-1 OTHER PUBLIC PRIVATE PARTNERSHIPS OUTSIDE AASB 1059

Some Public Private Partnerships (PPP) are not service concession arrangements within the scope of AASB 1059 *Service Concession Arrangements: Grantors*. Other accounting standards and policies apply to these arrangements, and are described for each arrangement below.

PPPs outside AASB 1059

	2023	2022
	\$'000	\$'000
Assets		
Buildings (Note C3)		
South-East Queensland Schools	280 055	267 149
Queensland Schools	516 451	488 812
Liabilities		
Financial Liabilities (Note C5)		
South-East Queensland Schools	186 451	192 213
Queensland Schools	177 941	181 286

Department of Education
Notes to the Financial Statements
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-1 OTHER PUBLIC PRIVATE PARTNERSHIPS OUTSIDE AASB 1059 (continued)

The department has two PPP projects - South-East Queensland Schools and Queensland Schools.

The two PPPs within the following table, are social infrastructure arrangements whereby the department pays for the third party use of the infrastructure asset through regular service payments to respective partners over the life of the contract.

The PPP operators only provide maintenance activities that do not contribute significantly to the public services provided by the asset and therefore are out of scope of AASB 1059.

The land on which the facility/schools are constructed is owned and recognised as an asset by the department. The buildings are controlled by the department and are recognised as property, plant and equipment and details on depreciation are included in Note C3.

The department recognises the future repayments of the construction finance as a financial liability. The contractual agreements provide details about the monthly service payments which comprise the following components:

- capital - used to fund the systematic write down of the liability over the term of the agreements;
- financing - which is recognised as an expense when incurred; and
- other - such as facilities management, maintenance, and insurance which is expensed as it is incurred.

PPP Arrangement	(a) South-East Queensland Schools	(b) Queensland Schools
Entered into contract	April 2009	December 2013
Partner	Aspire Schools Pty Ltd	Plenary Schools Pty Ltd
Agreement type	Design, construct, maintain, and partly finance 7 schools.	Design, construct, maintain and partly finance 10 schools.
Agreement period	30 years	30 years
Financing	Finance during the design and construction phases was provided by Commonwealth Investments Pty Ltd, Bank of Tokyo-Mitsubishi, and the National Australia Bank. Queensland Treasury Corporation will provide the remaining 70% of the project's financial requirements during the operating phase from January 2010 to December 2039.	Finance during the design and construction phases was provided by Investec, National Australia Bank, Plenary Group, and the State of Queensland. The department paid a series of co-contributions (\$190 million) during the construction phase of the project towards the construction costs.
Construction period	May 2009 – January 2014	January 2014 – January 2019
Variable costs	Variable costs change according to the number of module units in use at the individual sites, utilities, car parking agreements, and other service payments adjustments.	Variable costs change according to the number of module units in use at the individual sites, utilities, car parking agreements, and other service payments adjustments.
Other	Inflows for the PPP relate to cleaning, grounds maintenance, and janitorial services. Aspire is required to use staff provided by the State.	Nil

Department of Education
Notes to the Financial Statements
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-2 OPERATING STATEMENT IMPACT

The operating statement impact for each material PPP arrangement is as follows:

	2023	South-East Queensland Schools \$'000	Queensland Schools \$'000	Total \$'000
Revenue				
Other revenue		2 775	-	2 775
Expenses				
Depreciation		(7 270)	(11 140)	(18 410)
Interest expenses		(14 000)	(11 434)	(25 434)
Utilities		(341)	(547)	(888)
Property rates		(483)	(561)	(1 044)
Facility management		(17 218)	(10 726)	(27 944)
Insurance		(629)	(678)	(1 307)
Other		(18)	(93)	(111)
Net impact on operating result		(37 184)	(35 179)	(72 363)

	2022	South-East Queensland Schools \$'000	Queensland Schools \$'000	Total \$'000
Revenue				
Other revenue		2 692	-	2 692
Expenses				
Depreciation		(6 682)	(10 365)	(17 047)
Interest expenses		(12 918)	(6 450)	(19 368)
Utilities		(329)	(495)	(824)
Property rates		(512)	(587)	(1 099)
Facility management		(15 258)	(9 802)	(25 060)
Insurance		(593)	(578)	(1 171)
Other		(61)	(79)	(140)
Net impact on operating result		(33 661)	(28 356)	(62 017)

Department of Education
Notes to the Financial Statements
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C6 PUBLIC PRIVATE PARTNERSHIPS (continued)

C6-3 ESTIMATED FUTURE CASH FLOWS

The estimated future cash flows for the department's PPPs are as follows:

	South-East Queensland Schools		Queensland Schools		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Cash inflows						
Not later than 1 year	2 777	2 698	-	-	2 777	2 698
Later than 1 year but not later than 5 years	11 130	10 852	-	-	11 130	10 852
Later than 5 years but not later than 10 years	13 961	13 701	-	-	13 961	13 701
Later than 10 years	19 636	22 239	-	-	19 636	22 239
	47 504	49 490	-	-	47 504	49 490
Cash outflows						
Not later than 1 year	(40 349)	(36 926)	(31 065)	(25 820)	(71 414)	(62 746)
Later than 1 year but not later than 5 years	(151 258)	(142 020)	(120 598)	(99 329)	(271 856)	(241 349)
Later than 5 years but not later than 10 years	(180 484)	(172 110)	(151 173)	(141 321)	(331 657)	(313 431)
Later than 10 years	(193 436)	(215 299)	(267 437)	(274 273)	(460 873)	(489 572)
	(565 527)	(566 355)	(570 273)	(540 743)	(1 135 800)	(1 107 098)

C7 ACCRUED EMPLOYEE BENEFITS

	2023 \$'000	2022 \$'000
Annual leave levy payable	83 236	69 065
Long service leave levy payable	48 423	45 339
Accrued salaries and wages	201 844	7 942
Paid parental leave payable	1 044	1 665
Other accrued employee benefits	625	557
Total	335 172	124 568

Accounting policy – Accrued employee benefits

No provision for annual leave or long service leave is recognised in the department's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Refer to Note B2-1 for further information on leave levies and sick leave.

Department of Education
Notes to the Financial Statements
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C8 EQUITY

C8-1 CONTRIBUTED EQUITY

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. Appropriations for equity adjustments are recognised as contributed equity by the department during the reporting and comparative years (Note C8-2).

C8-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of payments from Consolidated Fund to equity adjustment

	2023 \$'000	2022 \$'000
Budgeted equity adjustment appropriation	753 059	850 752
Transfers from/(to) other headings - variation in headings	(158 417)	(190 315)
Lapsed equity adjustment	(19 392)	(164 558)
Equity adjustment recognised in contributed equity	575 250	495 879

C8-3 ASSET REVALUATION SURPLUS BY ASSET CLASS

Accounting policy

The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.

	Land \$'000	Buildings \$'000	Heritage and Cultural \$'000	Total \$'000
Balance at 1 July 2021	5 792 609	11 758 183	27 128	17 577 920
Revaluation increments/(decrements)	551 335	1 896 697	12 426	2 460 458
Balance at 30 June 2022	6 343 944	13 654 880	39 554	20 038 378

	Land \$'000	Buildings \$'000	Heritage and Cultural \$'000	Total \$'000
Balance at 1 July 2022	6 343 944	13 654 880	39 554	20 038 378
Revaluation increments/(decrements)	592 710	4 149 571	92 507	4 834 788
Balance at 30 June 2023	6 936 654	17 804 451	132 061	24 873 166

Department of Education
Notes to the Financial Statements
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SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the statement of financial position when the department becomes party to the contractual provisions of the financial instrument. The department has the following categories of financial assets and financial liabilities:

	Note	2023 \$'000	2022 \$'000
Financial assets			
Cash and cash equivalents	C1	1 653 215	1 575 841
Receivables	C2	234 108	157 511
Total financial assets		1 887 323	1 733 352
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	C4	299 303	596 336 *
Lease liabilities		6 645	6 841
Borrowings	C5	364 392	373 499
Total financial liabilities at amortised cost		670 340	976 676 *

* Comparative figures have been restated. Refer to Note G3 for further information.

No financial assets and financial liabilities have been offset and presented net in the statement of financial position.

D1-2 FINANCIAL RISK MANAGEMENT

Financial risk management is implemented pursuant to government policy and seeks to minimise potential adverse effects on the financial performance of the department.

The department's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure and management
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of: <ul style="list-style-type: none"> Receivables (exposure disclosed at Note C2 and mainly relates to student and parent debt) which are managed by the use of a credit management strategy and regular monitoring of funds owed; and Financial guarantees provided to Parents and Citizens' Associations, universities and grammar schools which are managed on an ongoing basis (maximum exposure disclosed in Note D2).
Liquidity risk	Liquidity risk refers to the department's ability to meet its obligations when they fall due.	This risk is minimal, and is managed through a combination of regular fortnightly appropriation payments, and an approved overdraft facility of \$250 million under government banking arrangements to manage any cash shortfalls.
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.	The department does not trade in foreign currency and is not materially exposed to commodity price changes. The department is exposed to interest rate risk through its financial liabilities (Note C5) and cash deposited in interest bearing accounts (Note C1).

All financial risk is managed by each division under policy approved by the Executive Leadership Team, and established and co-ordinated by Policy, Performance, International and Intergovernmental Division, and Finance, Procurement and Facilities Division.

Department of Education
Notes to the Financial Statements
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D1 FINANCIAL RISK DISCLOSURES (continued)

D1-3 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following table sets out the liquidity risk of financial liabilities held by the department. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at the reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

	2023 Payable in			Total
	<1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	
Financial liabilities				
Payables	299 303	-	-	299 303
Lease liabilities	706	1 437	8 493	10 636
Financial liability - borrowings	39 001	147 194	481 825	668 020
Total	339 010	148 631	490 318	977 959

	2022 Payable in			Total
	<1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	
Financial liabilities				
Payables	596 336	-	-	596 336 *
Lease liabilities	979	1 434	8 225	10 638
Financial liability - borrowings	39 132	162 397	561 017	762 546
Total	636 447	163 831	569 242	1 369 520 *

* Comparative figures have been restated. Refer to Note G3 for further information.

D2 CONTINGENCIES

Litigation in progress

At 30 June 2023, the following cases were filed in courts naming the State of Queensland acting through the Department of Education as defendant:

Litigation and other claims in progress

	2023 No. of cases	2022 No. of cases
Federal Court	3	1
Supreme Court	3	3
District Court	9	2
Magistrates Court	4	4
Total	19	10

In addition, 21 (2021-22: 20) cases were filed in commissions and tribunals naming the State of Queensland acting through the Department of Education as defendant.

The department's legal advisers and management believe that it is not possible to reliably determine the value of payouts in respect of this litigation which, in the majority of instances, represent insurable events in terms of the policy held with the Queensland Government Insurance Fund. The maximum exposure of the department under this policy is \$10,000 for each insurable event.

There are currently 89 (2021-22: 76) cases of general liability and 119 (2021-22: 126) WorkCover Queensland common law claims being managed by the department.

Department of Education
Notes to the Financial Statements
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D2 CONTINGENCIES (continued)

Financial guarantees and associated credit risks

The department has provided 22 (2021-22: 24) financial guarantees to Parents and Citizens' Associations (P&C), 6 (2021-22: 6) guarantees to universities, and 8 (2021-22: 8) guarantees to grammar schools for a variety of loans. These guarantees have been provided over a period of time and have various maturity dates.

	2023 Remaining balance \$'000	2022 Remaining balance \$'000	Enabling legislation
Parents and Citizens' Associations	4 558	3 658	
Universities	448 931	507 453	<i>Statutory Bodies Financial Arrangements Act 1982 (Qld)</i>
Grammar schools	100 753	113 364	
	554 242	624 475	

Key estimate and judgement: The department assesses the fair value of financial guarantees annually as at 30 June. As at 30 June 2023, no university, grammar school or P&C had defaulted on an existing loan. Operating challenges from the COVID-19 pandemic had caused some statutory bodies to realise operating deficits and diminished liquidity at the end of 2022. However as at 30 June 2023, there were no known indications of loan default. As such, the fair value of the guarantees has not been recognised in the statement of financial position.

Native title claims over departmental land

There are native title claims which have the potential to impact upon properties of the department, however most departmental properties are occupied under a 'reserve' tenure, validly created prior to 23 December 1996, and therefore any development undertaken in accordance with gazetted purposes should minimise the potential of native title claims.

At the reporting date, it is not possible to make an estimate of any probable outcome of such claims, or any financial effect. It should be noted that native title would not arise as an issue until the property has been declared surplus and attempts are made for the property to be sold or transferred. Native title would need to be addressed as part of the disposal process. The department would necessarily recognise any cost implications arising from such claims at that time.

D3 COMMITMENTS

Capital expenditure commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable as follows:

	2023 \$'000	2022 \$'000
Buildings		
Not later than one year	754 291	772 112
Later than one and not later than five years	43 589	84 424
Total capital expenditure commitments - buildings	797 880	856 536
Intangibles		
Not later than one year	1 191	2 522
Later than one and not later than five years	-	498
Total capital expenditure commitments - intangibles	1 191	3 020

Department of Education
Notes to the Financial Statements
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SECTION 5
NOTES ABOUT OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

This section provides explanations of major variances between the department's actual 2022-23 financial results and the original budget presented to Parliament.

The department's funding model is derived mainly from Commonwealth and State appropriations, which can fluctuate within a financial year from the original budget to the end of financial year close. This is because a significant portion of the department's funding is determined by percentage amounts of the Commonwealth Government's Schooling Resource Standard. This is calculated on the number of enrolments and loadings for needs-based categories, and there are differences in available data between when budget is determined and actual payments are made and school funding cycles are aligned to calendar, rather than financial years. Consequently, differences between initially budgeted and final payment amounts for schooling are mainly caused when data are known and payments are adjusted during each school year to account for changes in the number of students (reduced or increased) and the needs of those students.

E1-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF COMPREHENSIVE INCOME

<i>User charges and fees:</i>	Revenue of \$50.361 million is greater than budget predominantly due to higher than forecast user charges revenue associated with school excursions of \$30.624 million following a return to pre-COVID activity levels; as well as higher than forecast revenue experienced by Runaway Bay Sport and Leadership Excellence Centre from activities such as sporting events, fitness operations, room hire and education services \$8.364 million. The Centre receives a significant amount of revenue from overseas groups with 2022-23 being their first full year of activity since the COVID-19 pandemic.
<i>Grants and contributions revenue:</i>	Revenue of \$32.396 million is greater than budget largely due to unforeseen capital contributions for land gifted to the department under 'Priority Development Agreements' \$4.550 million; revenue received by schools \$15.752 million, mostly associated with donated assets; unbudgeted revenue received from other states' and territories' for contribution to the Australian Schools Anti-Bullying Collective initiative \$3.075 million; and unbudgeted contributions received from the Australian Government for capital works at Mango Hill and Lawnton State Schools under the Australian Government's Community Development Grants Programme \$2.250 million. Unforeseen receipt of goods and services received below fair value of \$4.432 million, arose mainly from repair and maintenance for cyclone shelters provided by the Department of Energy and Public Works (DEPW).
<i>Interest:</i>	Revenue of \$15.574 million is greater than budget largely due to the impact of higher than forecast interest rate rises on school bank balances.
<i>Other revenue:</i>	Revenue of \$55.040 million is greater than budget largely due to unbudgeted revenue received from the Australian Government's Health National Partnership to partially supplement COVID-19 related expenditure incurred by the department \$9.675 million; revenue for natural disaster relief received from the Queensland Government Insurance Fund \$17.878 million; post-capitalisation of school assets recognised at year end through the annual comprehensive asset revaluation process \$21.686 million; and revenue recovered by the Runaway Bay Sport and Leadership Excellence Centre \$4.203 million.
<i>Employee Expenses:</i>	Expenses of \$326.064 million are greater than budget due to the unbudgeted Cost of Living Adjustment payments for nurses and teachers \$178.763 million; increase in Enterprise Bargaining from the 2.5% budgeted to 4% of \$158.271 million; Superannuation Guarantee \$13.540 million; and Defined benefit no disadvantage payments for employees impacted by the wage freeze in 2021 \$12.353 million.
<i>Supplies and services:</i>	Expenses of \$228.363 million are less than budget due to timing differences and delays associated with programs, in particular the operating component of the Infrastructure Investment Program, largely due to market and capacity constraints \$136.577 million which were deferred into 2023-24; and funding returned to the Consolidated Fund \$104.290 million associated with Bilateral Agreement funding adjustments. This is partially offset by additional funding from the Commonwealth for the Student Wellbeing \$5.161 million and Student Wellbeing Boost \$24.903 million.
<i>Depreciation and amortisation:</i>	Expenses of \$146.062 million are greater than budget largely due to unbudgeted impact of the 2022-23 increases in asset revaluations and a higher number of depreciable assets associated with the department's capital program.
<i>Increase in asset revaluation surplus:</i>	Asset revaluation surplus of \$4.139 billion is greater than budget mainly due to higher comprehensive revaluation outcomes for buildings (including heritage buildings). The overall movements in valuations experienced in 2022-23 was an increase in buildings of 23.73%, and land of 9.23%. The impact of key market drivers including, limitations to the supply and capacity of labour, availability of construction materials and increased transport costs, have contributed to significant costs increases, resulting in higher replacement values.

Department of Education
Notes to the Financial Statements
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E1 BUDGETARY REPORTING DISCLOSURES (continued)

E1-2 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION

<i>Cash and cash equivalents:</i>	Cash and cash equivalents of \$594.101 million is greater than budget mainly due to funding associated with the timing and delays for programs such as Equity and Excellence and Turn to Teach initiatives \$33.360 million and within the infrastructure program attributable to market pressures and current labour market conditions \$466.041 million.
<i>Receivables:</i>	Receivables of \$132.020 million is greater than budget mainly due to higher long service and annual leave reimbursements from the central leave schemes to reflect higher salaries associated with enterprise bargaining outcomes \$26.500 million; and unbudgeted deferred appropriation receivable from Queensland Treasury being the net impact of 2022-23 end of year deferrals and Cost of Living Adjustment funding receivable \$41.081 million.
<i>Property, plant and equipment:</i>	Property, plant and equipment of \$5.220 billion is greater than budget mainly due to higher than budgeted annual asset revaluations of \$4.139 billion, impact of prior year revaluations on the opening balance \$1.586 billion, offset by lower capital purchases \$422 million than budgeted and higher accumulated depreciation \$146 million.
<i>Payables:</i>	Payables of \$95.557 million is less than budget mainly due to lower than forecast capital creditors \$80.219 million associated with timing and delays of the capital program.
<i>Accrued employee benefits:</i>	Accrued employee benefits of \$213.868 million is greater than budget mainly due to accrued Cost of Living Adjustment payments for teachers with a calculation date of 30 June 2023, but payment expected in August 2023 \$178.559 million; and growth in Annual Leave and Long Service Leave Central Scheme payables of \$22.161 million resulting from higher salaries associated with enterprise bargaining outcomes.

E1-3 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF CASH FLOWS

<i>Property, plant and equipment:</i>	Payment for property, plant and equipment of \$391.582 million is less than budget mainly due to timing of the infrastructure program rephased into the following year \$357.345 million.
<i>Equity injections:</i>	Equity injections of \$179.309 million are less than budget mainly due to conversion of capital funding to operating funding to cater for higher depreciation expense \$118.808 million; the expensed component of the infrastructure program \$22.173 million; and net timing adjustments to the capital component of the infrastructure program \$49.800 million. This is partially offset by additional funding to index the renewal component of the infrastructure program \$7.073 million; and additional funding for the Australian Government Schools Upgrade Fund \$7.979 million.

Department of Education
Notes to the Financial Statements
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SECTION 6
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES

F1 ADMINISTERED ACTIVITIES

The department administers, but does not control, certain activities on behalf of the government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

The majority of administered operations relate to Commonwealth financial assistance to non-government schools paid to the state in accordance with s 23 of the *Australian Education Act 2013* (Cth) for transfer to non-government schools. The most significant component of state government funded administered operations relates to financial assistance provided to non-government schools through the Non-State Schools Recurrent Grant. The Non-State Schools Recurrent Grant is provided under s 368(1)(b) of the *Education (General Provisions) Act 2006* (Qld).

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

	2023 Actual	2023 Original Budget	Budget Variance	2022 Actual
	\$'000	\$'000	\$'000	\$'000
Administered income				
<u>Fees and charges</u>				
Fees and charges	95 614	64 105	31 509	81 163
Other revenue	-	835	(835)	-
<u>Grants and contributions</u>				
Recurrent				
Specific purpose - Commonwealth	3 962 464	3 817 729	144 735	3 634 187
Capital				
Specific purpose - Government and industry	87 500	-	87 500	-
Appropriation revenue ⁽¹⁾	5 236 239	5 022 901	213 338	4 829 882
Total administered income	9 381 817	8 905 570	476 247	8 545 232
Administered expenses				
<u>Grants and subsidies</u>				
Recurrent				
Commonwealth Government				
Non-state schools	3 962 464			3 634 187
State Government				
Non-state schools	863 002			838 829
Textbook and resource allowance	79 471			72 593
Statutory bodies (curriculum)	208 424			166 014
Capital				
State Government				
Non-state and other external organisations	122 878			118 259
	5 236 239	5 022 898	213 341	4 829 882
Supplies and services	-	3	(3)	-
Losses on disposal/remeasurement of assets	(243)	21	(264)	243
Transfers of administered income to government ⁽²⁾	4 145 821	3 882 648	263 173	3 715 107
Total administered expenses	9 381 817	8 905 570	476 247	8 545 232
Operating surplus/(deficit)	-	-	-	-

(1) This appropriation revenue is provided in cash via Queensland Treasury and funds activities/expenses that the department administers on behalf of the government.

(2) The department periodically transfers all cash collected for 'administered income' (excluding appropriation revenue) to the Queensland Government.

Department of Education
Notes to the Financial Statements
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F1 ADMINISTERED ACTIVITIES (continued)

F1-2 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO ADMINISTERED INCOME

	2023 \$'000	2022 \$'000
Budgeted appropriation	5 022 901	4 620 329
Transfers from/(to) other headings - variation in headings	197 753	231 594
Total administered receipts	5 220 654	4 851 923
Less: Opening balance of administered revenue receivable	(23 371)	(45 412)
Plus: Closing balance of administered revenue receivable	38 956	23 371
Administered income recognised in Note F1-1	5 236 239	4 829 882

F1-3 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance \$'000	2022 Actual \$'000
Administered current assets				
Cash at bank	267	337	(70)	198
Appropriation receivable	38 956	-	38 956	23 371
Trade receivables	16 540	8 311	8 229	7 684
GST input tax credits receivable	47	-	47	1
Total administered current assets	55 810	8 648	47 162	31 254
Administered non-current assets				
Trade receivables	2 804	-	2 804	4 790
Total administered assets	58 614	8 648	49 966	36 044
Administered current liabilities				
Overdraft facilities	38 809	-	38 809	23 166
Revenue payable to Government	19 512	8 436	11 076	12 656
Other payable	-	-	-	10
Grants payable	81	-	81	-
Total administered current liabilities	58 402	8 436	49 966	35 832
Net administered assets/ liabilities	212	212	-	212

1-4 ADMINISTERED ACTIVITIES – BUDGET TO ACTUAL VARIANCE ANALYSIS

This note provides an explanation of major variances between 2022-23 actual results and the original budget for the department's major classes of administered income, expenses, assets and liabilities.

Fees and charges: Revenue of \$31.509 million is greater than budget mainly due to higher Office of Industrial Relations collections including QLeave Portable Long Service Leave of \$25.449 million as a result of higher construction activity; higher than expected labour hire licensing fees resulting from greater demand of contractors engaged in construction and plant registrations \$4.789 million; and an increase in fines and forfeitures transferred by State Penalties Enforcement Register \$1.271 million.

Grants and contributions: Revenue of \$232.235 million is greater than budget mainly due to increased Australian Government funding for non-state schools to reflect higher enrolments and indexation \$144.735 million; and the impact of the new Racing Reforms in relation to the Tabcorp Exclusivity Deed \$87.500 million, that became effective from December 2022.

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Notes to the Financial Statements
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F1 ADMINISTERED ACTIVITIES (continued)

F1-4 ADMINISTERED ACTIVITIES – BUDGET TO ACTUAL VARIANCE ANALYSIS (continued)

<i>Grants and subsidies:</i>	Expenses of \$213.341 million are greater than budget mainly due to increased Australian and Queensland Government funding for non-state schools to reflect higher enrolments and indexation \$175.957 million; and the impact of the new Racing Reforms \$33.936 million that became effective from December 2022.
<i>Cash and overdraft facilities:</i>	Cash of \$38.879 million is less than budget mainly due to the net impact of appropriation receivable and payable from Queensland Treasury.
<i>Receivables:</i>	Receivables of \$47.232 million is greater than budget mainly due to increased Australian and State Government funding for non-state schools.

F2 TRUST TRANSACTIONS AND BALANCES

(a) **Educational bequests**

The department acts as trustee for and manages one trust established by benefactors to encourage Queensland students to learn Japanese as a second language and recognise their achievements in acquiring this valuable skill. The trust receives revenue in the form of bank interest and makes disbursements for student bursaries to fund travel and tuition fees and support continuing study of the Japanese language.

As the department performs only a custodial role in respect of these transactions and balances, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

No fees are received by the department for providing trustee services for this fund.

Trust account - educational bequests	2023	2022
	\$'000	\$'000
Opening balance - cash	183	201
Revenue - return on investment term deposit	5	-
Expense - Iwasaki Sangyo prize	-	(18)
Closing balance - cash	188	183

(b) **Industrial Relations collections**

District Industrial Inspectors' Collection Accounts	2023	2022
<i>Industrial Relations Act 2016 (Qld), s 379</i>	\$'000	\$'000
Opening balance - cash	20	7
Revenue - recovered wages	4	19
Expense - payments to workers	(18)	(6)
Closing balance - cash	6	20

This account holds recovered wages owed to employees until funds are cleared before forwarding on to workers.

In-scope Electrical Equipment (Registration Fees) Fund	2023	2022
<i>Electrical Safety Act 2002 (Qld), s 204A</i>	\$'000	\$'000
Opening balance - cash	9 154	8 078
Revenue - registration fees and interest	3 066	2 687
Expense - jurisdiction transfer payments and costs	(634)	(1 611)
Closing balance - cash	11 586	9 154

This account holds money collected from the registration of electrical equipment and makes payments to participating jurisdictions for electrical safety services.

There are no audit fees payable by the department for these trust transactions.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

**SECTION 7
OTHER INFORMATION**

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION

Details of key management personnel

The department's responsible minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. The Minister is the Honourable Grace Grace MP, Minister for Education, Minister for Industrial Relations and Minister for Racing.

The following details for non-ministerial key management personnel includes those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2022-23 and 2021-22. Further information regarding the department's key management personnel can be found in the body of the Annual Report under the section Our divisions and Executive Leadership Team.

Position	Position Responsibility
Director-General	Strengthen education by boosting participation and quality in early childhood education and care services, improving the performance of schools, delivering a responsive and productive industrial relations sector and fostering a more sustainable racing industry.
Associate Director-General, Early Childhood and State Schools *	Improve the alignment of the department's early childhood and schooling programs, projects and activities by establishing, extending, driving the development of cross-agency partnerships to support school and early childhood outcomes.
Deputy Director-General, Early Childhood *	Provision of strategic leadership in early learning and child development in Queensland by developing and implementing policy, risk-based regulation, continuous quality improvement and investment. Protection of the health, safety and wellbeing of children attending early childhood education and care.
Deputy Director-General, Policy, Performance, International and Intergovernmental *	Lead strategic planning across the department and engage in policy development and intergovernmental relations, legislation, governance, reporting, monitoring and review of the department's performance framework. The division also includes leadership of the Office for Racing, the administrative agency with oversight of Racing Queensland and responsibility for legislation enabling the operation of the racing industry in Queensland.
Deputy Director-General, Schools and Student Support *	Develop and implement innovative and effective educational delivery to support Queensland schools ensuring every student realises their potential. The division is also responsible for building the capability of professional workforces, developing excellence in leadership, teaching quality and effective pedagogical practices.
Deputy Director-General, First Nations Strategy and Partnerships *	Drive the community engagement and stakeholder relationships to improve education outcomes for Aboriginal students and Torres Strait Islander students. This includes the provision of high-level advice and direction on effective and appropriate policies, services and programs that support culturally responsive learning in the early years and schools, and strengthens cultural capability in our workplaces.
Deputy Director-General, People, Information and Communication Services *	Provision of strategic leadership across the department's human resources, information and technologies, strategic communications and engagement to support a diverse, capable and confident workforce that designs and delivers responsive services as our population grows and technology changes how we learn, work and live.
Deputy Director-General, Infrastructure Services	Deliver sustainable investment in support of the government's education infrastructure to build, maintain, improve and renew our schools and facilities across Queensland.
Deputy Director-General, Office of Industrial Relations	Lead the Office of Industrial Relations, with responsibility for regulatory frameworks, policy advice and compliance activities for work health and safety, electrical safety, industrial relations and workers' compensation to make Queensland workplaces safer, fairer and productive.
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer *	Provision of high-quality financial, procurement and facilities related services, to support the department's operational and strategic objectives. The position also has responsibilities under section 77 of the <i>Financial Accountability Act 2009</i> (Qld).
Regional Director (rotating representative) *	Provide direction to the operations of the department at the regional level across all service streams, ensuring delivery of planned outcomes in line with departmental vision, values and strategic direction.

* In October 2022, the department underwent an organisational and governance committee re-alignment to support our strategic direction and drive organisational performance. This re-alignment included changes to divisional structures and functions.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook, and aggregate remuneration expenses for all ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances. The department does not bear any cost of remuneration of ministers.

Remuneration policy for the department's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022* (Qld). Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Where an employee has relieved in a KMP position for less than three months, these costs are reported against their substantive position.

Remuneration expenses for those KMP comprise the following components:

Short term employee expenses include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position; and
- non-monetary benefits – consisting of provision of vehicle and car parking together with fringe benefits tax applicable to the benefit.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

Key management personnel remuneration expenses

The following disclosures focus on the expenses incurred by the department attributable to non-ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

2022-23

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Director-General (Appointed 06/12/2021)	642	6	15	63	0	726
Associate Director-General, Early Childhood and State Schools ** (Acting from 01/07/2022 to 21/08/2022; appointed 22/08/2022)	428	5	10	47	0	490
Deputy Director-General, Early Childhood ** (Appointed 19/09/2022)	194	4	4	21	0	223
Deputy Director-General, Policy, Performance, International and Intergovernmental ** (Acting from 01/07/2022 to 13/11/2022)	96	3	2	11	0	112
Deputy Director-General, Policy, Performance, International and Intergovernmental ** (Appointed 14/11/2022)	206	4	5	22	0	237

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2022-23 (continued)

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Deputy Director-General, Schools and Student Support ** (Appointed 19/09/2022)	224	4	5	23	0	256
Deputy Director-General, First Nations Strategy and Partnerships ** (Acting from 08/08/2022 to 20/11/2022)	74	2	2	7	0	85
Deputy Director-General, First Nations Strategy and Partnerships ** (Appointed 21/11/2022)	173	3	4	20	0	200
Deputy Director-General, Office of Industrial Relations (Appointed 01/08/2022 to 23/04/2023)	235	2	6	26	147	416
Deputy Director-General, People, Information and Communication Services ** (Acting from 01/07/2022 to 06/11/2022)	109	2	2	10	0	123
Deputy Director-General, People, Information and Communication Services ** (Appointed 07/11/2022)	193	8	5	25	0	231
Deputy Director-General, Infrastructure Services (Appointed 30/08/2021)	302	7	7	34	0	350
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer ** (Acting from 01/07/2022 to 06/11/2022; 16/12/2022 to 09/01/2023)	105	3	2	11	0	121
Assistant Director-General, Finance, Procurement and Facilities and Chief Finance Officer ** (Appointed 16/07/2018)	152	4	4	16	0	176
Regional Director (rotating representative) ** (from 01/07/2022 to 13/10/2022)	64	0	2	7	0	73

** Refer to footnote on page 40 of the statements.

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2021-22

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director-General (from 01/07/2021 to 10/09/2021)	115	0	3	13	2	133
Director-General (Acting from 11/09/2021 to 05/12/2021)	138	0	3	9	0	150
Director-General (Appointed 06/12/2021)	376	3	9	34	0	422
Deputy Director-General, Early Childhood and Education Improvement (from 01/07/2021 to 17/03/2022)	196	5	5	20	0	226
Deputy Director-General, Early Childhood and Education Improvement (Acting from 18/03/2022 to 30/06/2022)	81	0	2	8	0	91
Deputy Director-General, Policy, Performance and Planning (Acting from 09/08/2021 to 30/06/2022)	244	5	6	27	0	282
Deputy Director-General, State Schools (from 01/07/2021 to 18/03/2022)	193	6	5	21	326	551
Deputy Director-General, State Schools (Acting from 19/03/2022 to 30/06/2022)	79	2	2	8	0	91
Deputy Director-General, Office of Industrial Relations (from 1/07/2021 to 10/09/2021; 11/12/2021 to 11/02/2022)	116	5	3	10	0	134
Deputy Director-General, Office of Industrial Relations (Acting from 11/09/2021 to 10/12/2021; 12/02/2022 to 30/06/2022)	169	0	4	17	0	190
Deputy Director-General, People and Corporate Services (from 1/07/2021 to 06/01/2022)	158	5	4	17	0	184
Deputy Director-General, People and Corporate Services (Acting from 19/01/2022 to 30/06/2022)	131	2	3	13	0	149
Deputy Director-General, Infrastructure Services (Acting from 01/07/2021 to 29/08/2021)	39	1	1	5	0	46

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

G1 KEY MANAGEMENT PERSONNEL (KMP) REMUNERATION (continued)

Key management personnel remuneration expenses (continued)

2021-22 (continued)

Position	Short term employee expenses		Long term employee expenses	Post-employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Deputy Director-General, Infrastructure Services (Appointed 30/08/2021)	259	0	6	28	0	293
Assistant Director-General, Finance and Assurance Services and Chief Finance Officer (from 30/08/2021 to 26/09/2021; 02/10/2021 to 18/01/2022)	80	2	2	11	0	95
Assistant Director-General, Finance and Assurance Services and Chief Finance Officer (Acting from 01/07/2021 to 29/08/2021; 27/09/2021 to 01/10/2021; 19/01/2022 to 30/06/2022)	145	4	4	16	0	169
Regional Director (rotating representative) (from 07/07/2021 to 08/12/2021)	105	0	3	11	0	119
Regional Director (rotating representative) (from 19/01/2022 to 30/06/2022)	112	0	3	11	0	126

Performance payments

Key Management Personnel do not receive performance or bonus payments.

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

Given the breadth and depth of State government activities, the department's Key Management Personnel (KMP) transacts with the Queensland public sector in a manner consistent with other ordinary citizens, for example, children of KMP may attend Queensland state schools or family members may be employed in departmental schools. The department's KMP is required to complete an annual declaration form in relation to the related party transactions/arrangements along with an explanation for these types of transactions and to complete an annual mandatory training program which is underpinned by the *Public Sector Ethics Act 1994* (Qld). There were no related party transactions that involved the department's KMP or their close family members outside the ordinary citizen transactions during 2022-23.

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injections (Note C8-2), both of which are provided in cash via Queensland Treasury.

The department purchases a variety of services from other departments including building construction and maintenance \$427.295 million from QBuild (2021-22 \$341.882 million); motor vehicle fleet \$7.544 million from QFleet (2021-22 \$6.787 million); office accommodation \$39.046 million and government employee housing \$28.310 million from the Department of Energy and Public Works (2021-22 \$24.960 million and \$24.393 million respectively); information and communication technology services \$9.011 million from CITEC (2021-22 \$8.164 million); and services relating to school transport arrangements for \$50.599 million from the Department of Transport and Main Roads (2021-22 \$44.022 million).

Refer insurance premium paid to WorkCover Queensland (Note B2-1) and Queensland Government Insurance Fund (Note B2-4).

Department of Education
Notes to the Financial Statements
for the year ended 30 June 2023

G3 PRIOR PERIOD ERRORS AND ADJUSTMENTS

During 2022-23 the department identified adjustments relating to infrastructure construction accruals totalling approximately \$266.138 million requiring adjustment to the 2021-22 statement of financial position. The adjustments were a result of the incorrect estimation of capital accruals at year end. The resulting adjustment pertains to the calculation of accruals in the department's capital program, which includes upwards of 4000 projects across the state, and requires significant judgement of the unpaid progress of each project.

AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and Queensland Treasury's Financial Reporting Requirements dictates the action required where prior year adjustments are identified. The adjustment of \$266.138 million relates to the 2021-22 statement of financial position. No prior year adjustment has been actioned for the statement of comprehensive income for \$57.474 million that would have reduced the supplies and services amount (refer Note B2-2). The department has assessed amounts prior to 2021-22 and no material adjustments have been identified.

Financial statement line items affected in the 2021-22 comparative year are presented below:

Financial statement line items affected	Note	2022		
		Published financial statements	Correction of error	Restated actuals
		\$'000	\$'000	\$'000
<u>Statement of financial position (Extract)</u>				
Capital work-in-progress	C3	831 082	(266 138)	564 944
<i>Total property, plant and equipment</i>		25 915 789	(266 138)	25 649 651
Capital creditors	C4	452 128	(266 138)	185 990
<i>Total payables</i>		862 474	(266 138)	596 336

G4 NEW AND REVISED ACCOUNTING STANDARDS

Accounting standards effective for the first time in 2022-23

No new accounting standards or interpretations, that apply to the department for the first time in 2022-23, had any material impact on the financial statements.

New Australian Accounting Standards issued but not yet effective

AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, which will commence prospectively to financial years beginning on or after 1 January 2024. The financial impact of these amendments will be assessed by the department in due course.

All other Australian Accounting Standards and Interpretations with future commencement dates are either not applicable to the department's activities, or have no material impact on the department.

G5 EVENTS OCCURRING AFTER THE REPORTING DATE

No events after the balance date have occurred for the department

G6 TAXATION

The department is a state body as defined under the *Income Tax Assessment Act 1936* (Cth) and is exempt from all forms of Commonwealth taxation with the exception of Fringe Benefits Tax (FBT), Goods and Services Tax (GST) and Pay As You Go (PAYG) withholding tax. FBT and GST and PAYG withholding are the only taxes accounted for by the department. GST credits receivable from, and GST payable to the Australian Taxation Office are recognised and accrued (Note C2).

G7 CLIMATE RISK DISCLOSURE

Climate Risk Assessment

The department considers specific financial impacts relating to climate related risks by identifying and monitoring material accounting judgements and estimates used in preparing the financial report. This includes the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, provisions or contingent liabilities and changes in expenses and revenue.

The department has not identified any material climate related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks under the *Queensland Government's Climate Transition Strategy, Climate Action Plan 2030*, and other Government publications and directives.

Current Year Impacts

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

Department of Education
Management Certificate
for the year ended 30 June 2023

These general purpose financial statements have been prepared pursuant to s 62(1) of the *Financial Accountability Act 2009* (Qld) (the Act), s 38 the Financial and Performance Management Standard 2019 (Qld) and other prescribed requirements. In accordance with s 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Department of Education for the financial year ended 30 June 2023, and of the financial position of the department at the end of that year; and

The Director-General, as the Accountable Officer of the department, acknowledges responsibility under s 7 and s 11 of the Financial and Performance Management Standard 2019 (Qld) for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Duncan Anson
GAICD, FCPA, B Bus
Assistant Director-General
Finance, Procurement and Facilities Division
Chief Finance Officer
Department of Education



Michael De'Ath,
Exec MPA, M.Ed Admin (1st Class Hons), B.Ed, Dip Tchg
Director-General
Department of Education

Date: 24 August 2023

Date: 24 August 2023

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Education

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Education.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matter

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Valuation of Buildings (\$22.6 billion as at 30 June 2023)

Refer to note C3 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Department of Education's specialised buildings were measured at fair value at balance date using the current replacement cost method.</p> <p>The department performed a comprehensive revaluation of approximately one quarter of its buildings using an independent valuer, with remaining assets being revalued using indexation. It is the department's policy to conduct revaluations on this basis annually. The current replacement cost method comprises:</p> <ul style="list-style-type: none"> • gross replacement cost, less • accumulated depreciation. <p>For comprehensively revalued buildings, the Department applied unit rates provided by the independent valuer to derive gross replacement cost. These unit rates require significant judgement in relation to:</p> <ul style="list-style-type: none"> • identifying the components of buildings with separately identifiable replacement costs • specifying the unit rate categories based on building and component types with similar characteristics • elapsed utility estimates • assessing the current replacement cost for each unit rate category having consideration for more contemporary design/construction approaches. <p>For buildings not comprehensively revalued, significant judgement was required to estimate the change in gross replacement cost from the prior year.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>Our procedures for buildings comprehensively revalued included, but were not limited to:</p> <ul style="list-style-type: none"> • Assessing the adequacy of management's review of the valuation process. • Obtaining an understanding of the methodology used and assessing its design, integrity and appropriateness with reference to common industry practice. • Assessing the competence, capability and objectivity of the experts used by the department. • On a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit cost rates including: <ul style="list-style-type: none"> – modern substitute (including locality factors and oncosts) – adjustment for obsolescence. <p>For buildings revalued by index, our procedures included but were not limited to:</p> <ul style="list-style-type: none"> • Evaluating the relevance and appropriateness of the indices used for changes in Building Price Index inputs by comparing to other relevant external indices. • Evaluating the relevance and appropriateness of the price escalation contingency factor (behavioural shift) in the context of current construction environment. • Reviewing the appropriate application of these indices to the remaining three quarters of the portfolio. <p>Buildings useful life estimates were evaluated for reasonableness by:</p> <ul style="list-style-type: none"> • Reviewing management's annual assessment of useful lives. • Ensuring that no component still in use has reached or exceeded its useful life. • Reviewing formal asset management plans, and enquiring of management about whether these plans remain current. • Reviewing for consistency between condition assessment and percentage of depreciation. • Where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence. • Ensuring that management has updated accumulated depreciation this year for changes in remaining useful lives identified.

Responsibilities of the department for the financial report

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of forming an opinion on the effectiveness of the department's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Officer, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



Brendan Worrall
Auditor-General

25 August 2023

Queensland Audit Office
Brisbane

Compliance Checklist

Summary of requirement	Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7 Page 5
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1 Pages 3-4 Pages 98-99
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2 Page 1
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 Page 1
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4 Page 1
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5 Page 1
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10 Pages 6-10
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1 Pages 10-11
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2 Pages 9; 24-53. Appendix C and D
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3 Pages 9; 24-53. Appendix C and D
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1 Pages 20-23
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1 Page 13
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2 Pages 14-17
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3 Appendix B https://qed.qld.gov.au/publications/reports/annual-report
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 Page 12
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5 Pages 57-58
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6 Page 11
	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1 Pages 59-61

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	• Audit committee	ARRs – section 14.2	Pages 60-61
	• Internal audit	ARRs – section 14.3	Page 62
	• External scrutiny	ARRs – section 14.4	Pages 63-64
	• Information systems and recordkeeping	ARRs – section 14.5	Page 58-59
	• Information security attestation	ARRs – section 14.6	Page 59
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Page 54-56
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 54
Open Data	• Statement advising publication of information	ARRs – section 16	Pages 64-65
	• Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	• Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	• Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 146
	• Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 147

FAA *Financial Accountability Act 2009 (Qld)*

FPMS *Financial and Performance Management Standard 2019 (Qld)*

ARRs *Annual report requirements for Queensland Government agencies*

