

Queensland government schools

Jurisdiction-specific comments

NET RECURRENT INCOME

- Each state school does not receive all recurrent income directly as cash into local bank accounts. The majority of the recurrent income used to support the operation of schools is held centrally to pay for school costs such as teacher salaries and wages.
- Readers should note that these figures do not align with other published information, such as state budget papers, due to their presentation on a calendar year basis (rather than a financial year) and the specific rules used in this collection. For example, depreciation expenses are excluded from *My School* recurrent funding calculations.

Australian Government recurrent funding

- Recurrent funding from the Australian Government is allocated based on how each program provides benefits to students. The majority of funds are provided through Specific Purpose Payments to the State and benefit all students. These have been applied to each school based on each school's proportion of total state expenditure.

State Government recurrent funding

Recurrent funding from the Queensland State Government is based on estimated recurrent expenditures obtained from a variety of sources.

- The majority of funding has been allocated based on payroll data, school grants, and school maintenance data.
- Some itinerant and relieving staff are based at a host school or regional office and have their costs attributed to that location even though they provide services to a cluster of schools.
- School-generated income data is sourced from each school's OneSchool financial system records.

Other income

- Fees, charges and parent contributions include Textbook and Resource Allowance fees and a proportion of trading activities for excursions, and full fee-paying international student incomes collected centrally and distributed to schools via grants.
- Other private sources include from parents and citizens contributions, voluntary contributions, interest, sponsorships and a proportion of trading activities such as the hire of facilities.
- Income provided directly to schools by Parents and Citizens Associations (P&Cs) is included. However, where P&Cs pay directly for goods and services received by a school, these items (likely to be immaterial) have not been captured. Other 'in kind' donations of goods and services are also excluded.

CAPITAL EXPENDITURE

- Capital expenditure reported for each school is based on completed asset registrations. However, this means that there will be a lag between the commencement of capital work in progress and subsequent *My School* reporting.
- Capital expenditure on the construction and acquisition of new schools where the expenditure was incurred in calendar years prior to the school becoming operational is not included in *My School* reporting. A school is considered operational when it has had its registration approved and is open with enrolled students and appointed school staff in attendance.
- Capital expenditure is only recognised when completed assets exceed certain threshold values, for example - a) plant and equipment \$5,000; b) buildings \$10,000; and c) major software developments \$100,000. All purchases less than these amounts are treated as expenses.
- An amount of Australian government funding is also apportioned to capital expenditure based on each school's proportion of total state government funded capital expenditure.