

## 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 financial year) and the specific rules used in this collection. For example payroll tax and depreciation expenses are excluded from *My School* recurrent funding calculations.

#### Net recurrent income – 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 enrolments.

#### Net recurrent income – 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.

#### Net recurrent income – fees, charges and parent contributions and other private sources

- 'Fees charges and parent contributions' includes textbook and resource allowance fees, voluntary contributions and a proportion of trading activities for excursions, etc.
- 'Other private sources' includes parents and citizens contributions, interest, sponsorships and a proportion of trading activities such as hire of facilities, or sale of produce from agricultural centres.
- Revenue 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 commencement of capital work in progress and subsequent *My School* reporting.
- Capital expenditure is only recognised when completed assets exceed certain threshold values, for example - a) plant and equipment \$5,000; b) buildings \$10,000; c) major software developments \$100,000. All purchases less than these amounts are treated as expenses.
- Information on funding source for assets is often incomplete and data quality is variable. It is likely that some local and Commonwealth-funded projects have been classified as state funded, although the impact is not considered to be material.
- Items reported as Australian Government-funded relate mainly to the Building the Education Revolution (BER) program.