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under the RTI Act

## Briefing Note

Director-General  
Department of Education

**Action required: For Approval**

**Action required by: ASAP**

**Urgent:** The Gifts and Benefits Received Register needs to be published within 10 calendar days of the end of each quarter (June 2021 quarter is required to be recorded and published by 10 July 2021).

**SUBJECT: GIFTS AND BENEFITS RECEIVED BY DEPARTMENTAL OFFICERS – JUNE 2021 QUARTER**

### Summary of key objectives

- For the Director-General to note the information in the Gifts and Benefits Received Register (the Register) for the June 2021 quarter (**Attachment 1**).
- To seek the Director-General's approval to publish the Register for the June 2021 quarter.

### Key issues

1. Gifts and benefits received by officers of the Department of Education for the June 2021 quarter are required to be recorded and published by 10 July 2021.
2. The \$150 cumulative threshold for multiple gifts from a single donor relates to a financial year period.
3. A number of the gifts reported in this return were retained by the department. The retention of appreciation gifts from students by teachers is in line with departmental procedure.

### Human rights

4. There are no protected human rights affected, limited or engaged by this request.

### Background

5. In December 2009, the Public Service Commission released *Directive 22/09: Gifts and Benefits* (the Directive).
6. The department has developed and released a complementary policy: *Receipt of Gifts and Benefits by Employees of the Department*, which outlines the issues and risks associated with an employee accepting a gift or benefit that affects or is likely to affect the performance of their official duties, and the procedure to be followed in declaring gifts.
7. In accordance with the Directive, the department is required to record all gifts and benefits received by employees in excess of \$150 and to publish this information under the Right to Information regime within 10 calendar days of the end of each quarter.

**Recommendation**

That the Director-General:

- **note** the information in the Gifts and Benefits Received Register (the Register) for the June 2021 quarter (**Attachment 1**); and
- **approve** publication of the Register for the June 2021 quarter.

**NOTED / APPROVED / NOT APPROVED**

**TONY COOK**  
**Director-General**  
**Department of Education**

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## Briefing Note

Director-General  
Department of Education

**Action required: For Approval**

**Action required by: 2 September 2021**

**Routine**

### SUBJECT: APPROVAL TO AMEND THE FINANCE DELEGATIONS

#### Summary of key objectives

- To seek the Director-General's approval to amend the finance delegations to:
  - provide a Tier 1 (SAP C band) finance delegation of \$10,000,000 to the Deputy Director-General (DDG), Infrastructure Services Division (ISD);
  - reduce the Tier 4 delegates' special payments delegation limit from \$2000 to \$1000;
  - remove the high-value grant payments delegation from Finance Division delegates who do not require it, and add specific positions and business unit names that do require the authority;
  - clarify that the Chief Finance Officer's (CFO) authority to release high-value purchase orders and general purpose expenditure vouchers (GPEVs) in SAP for any cost centre is on behalf of the Director-General and any other financial delegate with sufficient authority who has provided a prior approval;
  - include information on the delegations OnePortal page to clarify that expenditure delegations can be used as a benchmark where revenue approvals are required; and
  - amend the finance delegations matrix as provided in **Attachment 1**.
- For the Director-General to note:
  - authority to write off administered debt has been limited to \$25,000 and that this new limit will be reflected in the delegations matrix; and
  - work being undertaken to determine if a permanent finance delegation should be established for future emergency and disaster related events.

#### Key issues

##### Finance delegations for the DDG ISD

1. ISD was created as a result of organisational changes in May 2021. The division will have its own DDG and the new position will require an appropriate finance delegation to enable expenditure approvals.
2. Currently DDGs have either a Tier 1 (SAP A band) or Tier 1 (SAP B band) delegation, which does not allow them to approve infrastructure project-related expenditure. The Acting DDG ISD has a delegated authority to approve high-value infrastructure expenditure using the overarching SAP delegation allocated to the former DDG, Corporate Services (CS), position.
3. On commencement of the new DDG ISD, the DDG CS delegation will be removed. A new Tier 1 (SAP C band) finance delegation is therefore required to enable the DDG ISD to approve infrastructure project related expenditure up to \$10,000,000. The \$10,000,000 is the same delegation limit provided to the Assistant Director-General (ADG), ISD.

4. The financial threshold for each expenditure category under the proposed Tier 1 (SAP C band) finance delegation is set out below:

General expenditure	\$2,500,000
Specified items	\$99,999,999
Infrastructure project expenditure	\$10,000,000
ICT project expenditure	\$2,500,000
Grant payments	\$2,500,000
Waivers, write-offs, losses asset disposals	\$200,000
Special payments	\$150,000

5. Financial Business Policy (FBP) has consulted with the Acting DDG ISD and the Acting ADG ISD, who have confirmed that these limits are appropriate for the new DDG ISD. This includes the limit of \$10,000,000 under the infrastructure project expenditure category, which can be increased in the future if required, subject to business requirements and the Director-General's approval.
6. FBP also reviewed payment trends and future known requirements, to determine whether there is a business requirement for the ADG, Finance and Assurance Services and CFO, position to receive an increased delegation to Tier 1 (currently Tier 2 for general expenditure, with some additional special delegations as detailed in **Attachment 1**). Analysis shows that the current Tier 2 delegation, with general expenditure threshold of \$750,000, remains appropriate for the ADG, Finance and Assurance Services and CFO, position.
7. If approved, the Tier 1 (SAP C band) finance delegation will be created and provided to the DDG ISD.

#### Reduce Tier 4 special payments delegation limit

8. Under the current finance delegations framework, Tier 4 officers (Principals/Executive Principals and the Director, Sports Super Centre: Runaway Bay Sport and Leadership Excellence Centre) are provided a delegation to approve special or ex gratia payments up to \$2000.

9. Sch. 4, Part 4, 4(1)

10. Should a payment greater than \$1000 be required, Executive Directors and Regional Directors have the delegation to authorise such payments.
11. If approved, the delegation limit for special payments for Tier 4 delegates will be reduced from \$2000 to \$1000, as shown in **Attachment 1**. Communication of the change will be provided to relevant staff and stakeholders via email.

#### High-value grant payments authority

12. The delegation framework provides specific Tier 6 or above positions within business units responsible for grant programs, an authority to approve high-value grant payments. Currently the delegation includes a generic reference to the Finance Branch, which could be interpreted to mean that the high-value grant payments delegation is to be exercised by any Tier 6 or above officers within Finance.
13. A review of high-value grant payments undertaken during 2020–21 has found several officers in Finance have access to this delegation, but only a few have needed to use it during the period.

14. To improve control around the high-value grant payments authority, it is recommended the delegation be removed from those officers not needing the authority in SAP. It is also recommended that specific references be added to the grant payments category for those positions and business units that require this delegation, namely, the ADG, Finance and Assurance Services and CFO, the Executive Director, Financial Strategy and Advice, and School Financial Resourcing.
15. If approved, those officers in Finance not requiring the high-value grant payments authority will revert to their general expenditure limit in SAP and the delegations matrix will be updated to include the above positions and business unit names, as shown in **Attachment 1**.

CFO's authority to release high-value transactions in SAP with prior financial approval

16. The CFO has authority to release high-value purchase orders and GPEVs in SAP for any cost centre on behalf of the Director-General and any other financial delegate with sufficient authority who has provided appropriate prior approval.
17. The finance delegations matrix currently indicates this authority is limited to the CFO acting on behalf of the Director-General only.
18. It is recommended that the delegations matrix is amended to clarify this existing authority, as shown in **Attachment 1**.

Additional information about revenue delegations

19. A limited number of specific revenue delegations existed in the old delegations framework prior to its replacement in 2017. For example, these include hiring out of school premises, sale of DETi products and (creation of payment-receiving) credit card facilities. As a result of analysis undertaken at that time, these delegations were either deemed as unnecessary or were transitioned to departmental procedures.
20. There are currently no delegations for revenue-related transactions; for example, sales of large value services to third parties.
21. In response to questions about who can approve revenue-related briefs and transactions, FBP has, since 2017, advised that the expenditure delegations can be used as a 'reflective benchmark'. That is, risk management and control are consistent on the basis that a similar risk appetite applies to both expenditure and revenue, with the expectation that an expenditure delegate with sufficient authority should also be able to approve revenue of a similar value. Any revenue amount above the Tier 1 delegations limit must be approved by the Director-General.
22. If approved, the finance delegations OnePortal page will be amended to refer to the ability to benchmark revenue against expenditure delegations.

Director-General's authority to write off administered debt

23. Under the *Financial Accountability Act 2009* (the FAA), the Treasurer has the authority to write off losses relating to the consolidated fund account.
24. The Treasurer has recently written to the Director-General to advise that the delegated authority for the Director-General to write off administered debt relating to the department has now been limited to \$25,000 (**Attachment 2**).
25. A note has been added to the delegations matrix waivers, write-offs, losses and asset disposal category to reflect this change for the Director-General (**Attachment 1**).

Delegation for additional expenditure in the event of a disaster

26. Recent developments stemming from COVID-19 positive cases in schools has meant that the department has had to respond rapidly to changing health requirements, for example, the wearing of masks in secondary schools, devices for home-based learning and face shields for teachers of hearing impaired students.

27. A provisional budget for such purchases, and a temporary financial delegation for the ADG, Finance and Assurance Services and CFO, position to enable the approval of expenditure up to the limit of the provisional budget, has been sought and work is being undertaken to determine if a permanent finance delegation can or should be established for any such emergency and disaster related events in the future.

#### Consultation

28. The Financial Executive Board and ISD have been consulted and concur with the recommended changes.

#### **Implications**

29. Increased risk related to the amendments of the delegations framework is not anticipated. The proposed Tier 1 delegation for the DDG ISD is based on known equivalent profiles and responsibilities for the position involved. The additional information to be provided on OnePortal about revenue delegation comparability provides clarification for revenue approvals based on existing principles for delegations.
30. The proposed reduction of special payments delegation limit for Tier 4 delegates and amendments regarding the high-value grant payments authority are both intended to strengthen internal control.

#### **Human Rights**

31. Information contained in this briefing note will not restrict or limit any human rights under the *Human Rights Act 2019*.

#### **Background**

32. Section 76 of the FAA provides that the Director-General, as the Accountable Officer, may delegate functions under the FAA to an appropriately qualified public service employee or other employee of the State. Appropriately qualified includes having the qualifications, experience or standing appropriate for the function.
33. The Finance division is responsible for maintaining, reviewing and updating the department's delegations framework to ensure appropriate application of delegations to meet business needs. A review of the framework has recently been undertaken and several improvement recommendations have been identified as outlined in this briefing note.

**Recommendation**

That the Director-General:

- **approve** providing a Tier 1 (SAP C band) finance delegation to the Deputy Director-General, Infrastructure Services Division;
- **approve** reducing Tier 4 delegates' special payments delegation limit from \$2000 to \$1000;
- **approve** removing the high-value grant payments authority in SAP from those Finance Division delegates who do not require the delegation and adding specific positions and business unit names to the grant payments expenditure category;
- **approve** clarifying that the Chief Finance Officer's authority to release high-value purchase orders and general purpose expenditure vouchers in SAP for any cost centre is on behalf of the Director-General and any other financial delegate with sufficient authority who has provided a prior approval;
- **approve** including information on the delegations OnePortal page to clarify that expenditure delegations can be used as a benchmark where revenue approvals are required;
- **approve** amending the finance delegations matrix as specified in **Attachment 1**;
- **note** the Director-General's authority to write off administered debt is now limited to \$25,000; and
- **note** that work is being undertaken to determine if a permanent finance delegation should be established for future emergency and disaster related events.

**NOTED / APPROVED / NOT APPROVED**

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Contrary to the public interest

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## Briefing Note

Director-General  
Department of Education

**Action required: For Approval**

**Action required by: 12 February 2021**

**Urgent:** Communications need to be sent to schools ASAP for consideration before state school budgets are finalised by 26 February 2021.

### **SUBJECT: STATE SCHOOL BANK ACCOUNT BALANCE AND BUDGET MANAGEMENT**

#### **Summary of key objectives**

- To seek the Director-General's approval of:
  - the letter (**Attachment 1**) to be sent to selected schools (**Attachment 2**) regarding school bank account balance and budget maintenance; and
  - the fortnightly Director-General message (**Attachment 3**) and OnePortal bulletin message (**Attachment 4**).
- For the Director-General to note that Regional Directors, Assistant Regional Directors and finance teams will continue to highlight budget management practices with schools.

#### **Key issues**

1. Queensland state schools held a total of \$592.9 million in their bank accounts at the end of December 2020, an increase of \$44.3 million from the end of December 2019 (\$548.5 million).
2. The increase in 2020 should not be viewed as a result of the challenges faced by schools last year. School bank account balances have increased by more than \$100 million in the three years since December 2017.
3. During the Department of Education's estimates hearing, the Minister committed to "work with the principals' associations, school business services managers and school principals to ensure they spend their money".
4. Increases in school bank account balances result from budget management practices:
  - while schools must ensure some funds are provisioned for asset replacement or projects in future years, school budgets only recorded a small proportion of cash reserves as being provisioned for future years; and
  - school budgets at the end of 2020 show variations between planned and actual expenditure, suggesting the budget was not followed and funding not re-prioritised.
5. State Schools are expected to have their 2021 budgets finalised by 26 February 2021. To have a meaningful impact in 2021, it is important the communication strategy outlined in this brief is implemented as early in February as possible.

## Implications

6. To help emphasise the importance of ensuring schools maximise the use of all available funding in 2021, a letter (**Attachment 1**) has been prepared for the Director-General's signature.
7. The 88 schools identified to receive the letter from the Director-General (**Attachment 2**) are schools with the:
  - 50 largest increases in bank balance between 2019 and 2020;
  - 50 largest percentage increases in bank balance between 2019 and 2020; and
  - 25 largest bank balances as at December 2020.
8. In addition to the letter for specific schools, a more generalised message will be provided to all schools through the fortnightly Director-General message (**Attachment 3**) and a OnePortal bulletin notice (**Attachment 4**).
9. Regional Directors, Assistant Regional Directors and regional finance teams will be asked to further highlight the availability of the OnePortal bulletin notice through their regular localised communication channels and when assisting schools with budget management practices to ensure all schools are aware of the importance of utilising all available resources.

## Human rights

10. The recommended action does not limit any individual's fundamental human rights.

## Background

11. Schools prepare a budget for each calendar year in which funding carried forward from the previous year and expected revenue must equal planned expenditure and funding provisioned for future years.
12. Schools are able to, and are encouraged to, adjust their budget during the year to reflect changes such as when expenditure does not occur as planned.
13. In 2020, schools' expenditure was 77% of their adjusted planned amount. This reflects \$382.6 million of planned expenditure by schools which did not occur.
14. By the end of 2020, schools had provisioned \$168.8 million for use in future years, an increase of \$22.2 million from what they had originally provisioned. The amount provisioned was 28% of the cash reserves schools had in their bank accounts at December 2020.

**Recommendation**

That the Director-General:

- **approve** the letter (**Attachment 1**) to be sent to selected schools (**Attachment 2**) regarding school bank account balance and budget maintenance;
- **approve** the fortnightly Director-General message (**Attachment 3**) and OnePortal bulletin message (**Attachment 4**); and
- **note** that Regional Directors, Assistant Regional Directors and finance teams will continue to highlight budget management practices with schools.

**APPROVED / NOT APPROVED**

**TONY COOK**  
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## Briefing Note

The Honourable Grace Grace MP  
Minister for Education  
Minister for Industrial Relations and  
Minister for Racing

### Action required: For Approval

### Action required by: 31 August 2021

**Urgent:** Approval is sought to progress the transfer of the previously agreed Department of Education staff housing assets to the Department of Energy and Public Works effective 1 November 2021.

**SUBJECT: DOE's FORMER AURUKUN STAFF HOUSING ASSETS – AGREED TRANSFER OF THESE BUILDING ASSETS TO DEPW**

### Summary of Key Objectives

- To seek the Minister's approval to transfer the agreed building (staff housing) assets valued at \$570,814.39 Net Book Value (NBV) to the Department of Energy and Public Works (DEPW) from the Department of Education (DoE), effective 1 November 2021.
- To request the Minister sign:
  - the Designation of Transfer notice between DoE and DEPW (**Attachment 1**) to give effect to the previously agreed transfer of the building (staff housing) assets valued at \$570,814.39 NBV to DEPW from DoE, with an effective date of 1 November 2021; and
  - the covering letter to the Honourable Mick de Breeni MP, Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement (**Attachment 2**).

### Key issues

1. Sch. 3(1)
2. DoE staff vacated the existing DoE housing assets once construction of the new alternative DEPW Government Employee Housing (GEH) staff housing precinct was finalised.
3. Since that time, the trusteeship of the underlying reserve tenure land on which the DoE staff housing assets are located has transferred to DEPW, as previously agreed.
4. The building (staff housing) assets recorded in SAP are yet to transfer to DEPW and the Minister's approval is required prior to the building asset transfer occurring.
5. It is noted that DEPW GEH has already taken effective control of the former DoE staff housing assets in Aurukun in January 2020.
6. The subject former DoE staff housing assets to 'financially transfer in SAP' from DoE to DEPW are as follows:
 

○ Res 2A	5/SP266596	Duplex Unit	706-A Kang Kang Road
○ Res 2B	5/SP266596	Duplex Unit	706-B Kang Kang Road
○ Res 3A	5/SP266596	Duplex Unit	704-A Kang Kang Road
○ Res 3B	5/SP266596	Duplex Unit	704-B Kang Kang Road
○ Res 6	6/SP266596	House	707 Kor Street

- Res 5A                    6/SP266596   Duplex Unit   709-A Kor Street
  - Res 5B                    6/SP266596   Duplex Unit   709-B Kor Street
7. These building assets will transfer to DEPW on 1 November 2021 at their NBV of \$570,814.39.
8. Extensive consultation has taken place between finance representatives from both DoE and DEPW with agreement to the accounting treatment provided in-principle by both agencies.
9. The Minister's approval is required for the transfer of these building (staff housing) assets for nil consideration through equity between Government agencies as per section FRR 4F.4 of the *Financial Reporting Requirements for Queensland Government Agencies*:
- approval by owners i.e. the relevant portfolio Ministers concerned;
  - approval needs to state that the transfer is a capital distribution/contribution, which is adjusted against respective equity accounts; and
  - approval must be obtained at or before the time of transfer.

#### **Financial Implications**

10. The transfer of these assets will mean that the responsibility for operating the assets and associated costs will move to DEPW.

#### **Consultation**

11. Representatives from both agencies have liaised extensively over the transfer of the Aurukun staff residences.

#### **Human rights**

12. This brief does not impact human rights.

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**Recommendation**

That the Minister:

- **approve** the transfer of the agreed building (staff housing) assets valued at \$570,814.39 (NBV) to the Department of Energy and Public Works (DEPW) from the Department of Education, effective 1 November 2021;
- **sign** the Designation of Transfer Notice between departments (**Attachment 1**) to effect the transfer of these building (staff housing) assets valued at \$570,814.39 (NBV) to DEPW through equity, effective 1 November 2021; and
- **sign** the covering letter to the Honourable Mick de Brenni MP, Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement (**Attachment 2**).

**NOTED****APPROVED/NOT APPROVED  
ENDORSED/NOTED**

**SHARON DURHAM**  
Chief of Staff  
Office of the Hon Grace Grace MP  
Minister for Education  
Minister for Industrial Relations and  
Minister for Racing

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## Briefing Note

The Honourable Grace MP  
Minister for Education  
Minister for Industrial Relations and  
Minister for Racing

**Action required: For Approval**

**Action required by: 31 August 2021**

**Urgent:** Approval will support a progressive transfer of housing assets to the Department of Energy and Public Works from 1 November 2021.

### **SUBJECT: GOVERNMENT EMPLOYEE HOUSING – TRANSFER OF HOUSING ASSETS TO THE DEPARTMENT OF ENERGY AND PUBLIC WORKS**

#### **Summary of Key Objectives**

- To seek the Minister's approval to transfer the agreed housing property assets valued at \$11,727,326.58 to the Department of Energy and Public Works (DEPW), effective from 1 November 2021.
- To request the Minister sign:
  - the Asset Transfer Notice between departments (**Attachment 1**) to effect the transfer of the housing property assets valued at \$11,727,326.58 to DEPW, effective from 1 November 2021; and
  - the covering letter to the Honourable Mick de Brenni MP, Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement (**Attachment 2**).

#### **Key issues**

1. In April 2012, the Government announced that the management of Government Employee Housing was to be centralised and managed by the former Department of Housing and Public Works (DHPW) from 1 July 2013. Following the initial assessment by DHPW, the effective date was deferred to 1 July 2014.
2. On 15 August 2013, the Government determined that ownership of all employee housing would transfer from all departments to the former DHPW, with the exception of operational housing. This approval supported the first two phases of the transfers of ownership.
3. On 1 July 2014 (phase 1), the Department of Education (DoE) transferred 1333 properties to the former DHPW as part of this announcement, valued at \$311 million.
4. On 1 July 2016 (phase 2), further properties, valued at \$19.4 million, were transferred to the former DHPW.
5. Sch. 3(1)
6. DoE personnel have agreed with DEPW that the identified properties will transfer to DEPW on 1 November 2021, with DoE retaining ownership of the remaining housing properties it currently owns.
7. The properties agreed to be transferred include 37 residential units of accommodation and 15 related parcels of land on which the residences are located and where DoE has an operational interest (through long-term lease agreements or ongoing use and occupation).
8. The value of the housing, land and building assets to be transferred is \$11,727,326.58.



9. The transfer of land titles and property administration for the sites being transferred is pending the Minister's approval of this briefing note plus a separate approval by the Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement.
10. There has been close consultation between DoE's Infrastructure Services Branch and DEPW's Government Employee Housing team.
11. The Minister's approval is required for the transfer of assets for nil consideration between Government agencies as per section FRR 4F.4 of the *Financial Reporting Requirements for Queensland Government Agencies*:
  - approval by owners i.e. the relevant portfolio Ministers concerned;
  - approval needs to state that the transfer is a capital distribution/contribution, which is adjusted against respective equity accounts; and
  - approval must be obtained at or before the time of transfer.

### Financial Implications

12. The transfer of these assets will mean that the responsibility for operating the assets and associated costs will move to DEPW, who will in turn recover the costs from DoE through rentals. These funding matters have been the topic of separate discussions with DEPW, and are not an impediment to approving the asset transfers.
13. Savings in operating costs are estimated at \$276,247 in local government charges based on the 2020–21 expenses for the 37 residences (24 residence complexes) being transferred. Savings in maintenance expenses for these residences will be applied to maintenance for the remaining DoE-owned residences. The total reported maintenance liability for DoE-owned residences, including the houses transferring to DEPW, is \$23.3 million.
14. The lease expense of the transferred residences is estimated at \$0.535 million. There are sufficient lease funds in the 2021–22 staff housing budget of \$32.967 million to support the estimated net cost increase of \$0.535 million.

### Consultation

15. Consultation has occurred with the Queensland Teachers' Union throughout the various transfer phases.
16. The tenants are not impacted by the transfer as all tenancy management issues continue to be undertaken by DoE. The ownership of the property is irrelevant to the tenants in this instance.

**Recommendation**

That the Minister:

- **approve** the transfer of the agreed housing property assets valued at \$11,727,326.58 to the Department of Energy and Public Works (DEPW), effective from 1 November 2021;
- **sign** the Asset Transfer Notice between departments (**Attachment 1**) to effect the transfer of the housing property assets valued at \$11,727,326.58 to DEPW, effective from 1 November 2021; and
- **sign** the covering letter to the Honourable Mick de Brenni MP, Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement (**Attachment 2**).

**NOTED****APPROVED/NOT APPROVED  
ENDORSED/NOTED**

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Tel: (07) 3513 6610  
Mob: Contrary to the  
Date: 13/07/2021

Endorsed by:  
Tony Cook  
Director-General  
Tel: (07) 3034 4752  
Date: 06/08/2021

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Contrary to the public interest

Released by DOE  
under the RTI Act