



User charging procedure

Version: 5.7 | **Version effective:** 09/09/2025

Audience

Department-wide

Purpose

This procedure details the processes and responsibilities involved in determining departmental fees and charges.

Overview

The department receives government funding (appropriation) to provide educational services, such as instruction, administration and school facilities, on behalf of the Queensland Government. Schools, Outdoor and Environmental Education Centres (O&EECs) and business units cannot charge customers for goods or services covered by this government funding.

The department offers other value-added resources and services that it does not receive state government funding to provide. In cases where schools, O&EECs and business units are unable to absorb the costs of those resources and services, they may charge users a fee. These fees can be set and administered locally (e.g. at the school level, or within a business unit), or centrally, with a central business area determining the fee and how it is administered.

Where a specific fee or charge is governed by a dedicated policy or procedure, the requirements outlined in that dedicated document apply. However, if no dedicated policy or procedure exists for a particular fee or charge, then the requirements specified in this procedure shall apply.

Responsibilities

Principals

When setting and implementing fees and charges in schools affecting parents and students, principals must:

- Consider the impact on parents/carers and any cost-of-living pressures in the local school community.
- Consider human rights impacts and ensure decisions relating to fees and charges are compatible with the [Human Rights Act 2019 \(Qld\)](#).
- Determine if the school can absorb or reduce the cost when setting fees.

- Explore alternative and affordable options.
- Before utilising the services of O&EECs, consider whether the school community can afford this type of experience and whether there are cheaper alternative options.
- Where schools are invoiced for O&EEC services, consider whether these fees can be absorbed or whether other options (such as voluntary contributions, fundraising or donations) can be utilised before passing on fees to parents. If the cost must be passed on, ensure that financial hardship options (such as fee waiver and payment plans) are made available to parents.
- Consult with the Parents and Citizens' Association (P&C) regarding the capacity of the P&C to provide financial assistance to schools to reduce school fees to parents/carers.
- Seek endorsement from the P&C or parent representative/s where the school has no current P&C Association.
- Ensure decisions on fees and charges are transparent, defensible, and reasonable.
- Assess parent applications for fee waivers.
- Ensure fee revenue is used for the intended purpose.
- Ensure access to instruction, facilities, and administrative support is not diminished.
- Address feedback/questions received on school fees and charges.
- Review and report on fees annually, including to the P&C Association.

Principals of Outdoor and Environmental Education Centres

When setting fees and charges for O&EECs (that are on-charged to schools), principals of these centres must:

- Consider the impact on parents/carers and any cost-of-living pressures on all parents that are on-charged for these services.
- Consider human rights impacts when setting fees and ensure decisions are compatible with the [Human Rights Act 2019 \(Qld\)](#).
- Not pass on or minimise the costs to schools if the centre can absorb them or reduce the costs when setting centre fees.
- If passing on costs to schools, not on-charge items already funded by the department. For example, centres must not on-charge costs that are funded by school appropriations, or notional school-based salary allocations from the department.
- Explore alternative and affordable options to minimise what schools are charged for.
- Ensure decisions on fees and charges for centre services are transparent, defensible, and reasonable.
- Ensure fee revenue received by the centre is used for the intended purpose.
- Ensure access to centre services is not diminished.

Parents and Citizens' Associations (or parent representative/s for schools that do not have a P&C Association)

- Consider P&C's capacity to provide financial assistance to schools to reduce school fees to parents/carers.
- Consult with the principal about applicable fees and amounts.

- Ensure all parents are notified at least one month in advance of meetings where fees and charges are discussed.
- Record any decisions relating to fees and charges in meeting minutes.

Regional Financial Advisory Services (FAS) team

- Advise and support schools to ensure the effective implementation of this procedure.
- Provide information and support to school supervisors across their respective regions.
- Consider human rights impacts when giving advice on fees and ensure guidance is compatible with the [Human Rights Act 2019 \(Qld\)](#).

Executive Directors or above

For locally administered fees and charges (non-school) and centrally administered fees:

- Assess the financial implications and affordability of fee decisions for users.
- Consider human rights impacts when making fee decisions and ensure they are compatible with the [Human Rights Act 2019 \(Qld\)](#).
- Approve proposals to introduce a fee (except where revenue is being waived or written-off, in which case the waivers, write-offs, losses, asset disposals delegation applies) per the officer's [general expenditure delegation limits](#) (DoE employees only).
- Ensure decisions on fees and charges are transparent, defensible, and reasonable.
- Ensure fee revenue is used for the intended purpose.
- Address feedback/questions on fees and charges.
- Follow relevant government legislation, policy, procedural and guidance material to ensure appropriate fees are charged.

Users of chargeable activities

- Must pay legally enforceable fees per the department's payment terms and conditions.
- May seek payment plans or fee waivers in cases of financial hardship.

Process

1. Decide whether to charge a fee

Before introducing any fees and charges, Executive Directors or above (for corporate) and principals (for schools) determine if it is appropriate to do so. Queensland Treasury's [Principles for fees and charges](#) provides broad guidelines on setting fees and charges, including cost recovery, subsidies and concessions, and efficiency considerations. The document also outlines the approvals required when introducing a new fee or charge.

The decision to implement a fee or charge should be made in conjunction with relevant stakeholders, such as the P&C for school fees and charges. Factors that could influence the decision include costings, supplier arrangements, curriculum engagement needs and community expectations regarding affordability.

When making this decision, fees and charges must:

- Not be covered by government funding: fees cannot be charged for goods/services covered by government funding
- Align with the principles and requirements outlined in this procedure
- Have minimal financial impact on users.

Executive Directors or Principals must review relevant [human rights considerations](#) (DoE employees only) and assess whether introducing fees or charges engages or limits human rights by considering:

- Which human rights might be engaged or impacted by the decision?
- Whether the decision will limit those human rights?
- If limitations exist, whether they are lawful, justified and reasonable in the circumstances?

A [human rights impact assessment](#) (DoE employees only) should be conducted when introducing any new fee or charge.

Additionally, for school-based fees and charges, (including those charged to schools by O&EECs) that affect parents and students, principals must ensure that fees and charges:

- Are not charged if the cost of the goods or services can be absorbed by the school without charging a fee
- Are not used to raise funds for a purpose other than delivering the specified resources
- Comply with the [School fees matrix](#)
- Do not cause educational disadvantage, deter enrolment at a particular school or subject selection, or affect a student's ability to be assessed.

The [School fees matrix](#) describes specific goods and/or services in schools that may or may not attract fees.

O&EECs must only charge schools for costs that are above the base funding that the centre receives and must not charge schools if the costs can be absorbed by the centre.

2. Determine fee amounts and waiver/exemption/refund criteria

Where a specific fee or charge is governed by a dedicated policy or procedure, the requirements outlined in that document must be followed when setting up the fees, For example:

Locally administered fees and charges:

- [Student Resource Scheme](#)
- [Enrolment processing fees](#)
- Commercial activities (Retail entities and [Outside school hours care](#))
- [Community use of state school facilities](#)
- [School excursions](#)

Centrally administered fees and charges:

- [Distance education enrolment and fees](#)
- [International student fees](#)
- [School age dependents of temporary visa holders' student tuition fees](#)

Fees are charged in line with fee schedules (Schedules 1, 2, 3 and 5) set in the [Education \(General Provisions\) Regulation 2017 \(Qld\)](#).

When no dedicated policy or procedure governs a fee or charge, the school or business unit setting the fees and charges should consider community expectations regarding affordability and impact on human rights. In accordance with Queensland Treasury's [Principles for fees and charges](#), fees or charges set by departments and statutory bodies should not exceed full cost recovery unless there is a clear, justifiable basis for doing so.

Fees may be set at less than cost recovery (including zero) in various scenarios, such as:

- Where market rates are less than full cost recovery (in which case, consider sourcing goods/services from an external provider)
- Where full cost recovery would deter students from enrolling at the school or in a subject
- Where there are welfare objectives or social benefits of delivering the goods or services at a lower fee
- Other relevant factors and considerations.

When setting up the fee and charge, consider:

- The full cost, excluding any funding provided by the government for those goods or services
- Evaluating affordability for users and potential deterrents that high fees may cause
- Benchmarking against similar fees from other providers to determine if the fee is defensible
- Any fee waiver, exemption criteria, and their application processes.

For school fees and charges affecting parents and students, principals must consider:

- The demographic characteristics of users and community expectations regarding affordability
- Ensuring the fee/charge level does not cause educational disadvantage, deter enrolment, subject selection, or affect a student's ability to be assessed
- Explore opportunity to absorb or reduce the fees and charges such as using surplus school funds, fundraising activities, donations, sponsorships, etc.
- Whether the same educational outcomes can be achieved with alternative and affordable options
- Payment plans, fee waivers criteria and their application processes.

When determining fee amounts and criteria, Executive Directors or Principals must:

- Review the relevant [human rights considerations](#) (DoE employees only) to identify potential human rights impacts
- Consider which rights might be limited by the decision
- Assess whether any limitations are lawful, justified and reasonable.

A [human rights impact assessment](#) (DoE employees only) should be conducted when setting fee amounts and criteria to ensure equitable access and affordability.

Refer to the [School fees matrix](#) for details on goods or services prohibited from charging parents/students.

3. Seek endorsement and approval

All fees and charges must be appropriately approved by Executive Directors or above (for corporate) and principals (for schools), and the decision recorded clearly.

School-based fees and charges affecting students and parents must be endorsed in writing by the school's P&C (or parent representative/s where the school has no current P&C).

For other fees and charges (non-school) and centrally administered fees, the approver must hold appropriate delegation to approve the implementation of a fee or charge (except where revenue is being waived or written-off, in which case the waivers, write-offs, losses, asset disposals delegation applies). Refer to the officer's [general expenditure delegation limits](#) (DoE employees only).

4. Communication to users of the resources or services provided

Schools, O&EECs and business units are to ensure that fees and charges information is conveyed clearly to users, providing sufficient details about the goods or services offered, fee amounts, and any subsidies available. This can be communicated through the department or school's website and relevant communication channels.

Users should have access to information about payment plans, fee exemptions, or waiver criteria, along with transparent application processes. Any alterations or updates to fees and charges should be communicated promptly and clearly to affected users.

For school-based fees and charges affecting parents and students, principals must ensure fee information is properly distributed to parents/carers through school newsletters, emails, information packages, etc.

5. Administer fees and charges

Schools and business units must:

- Implement procedures to invoice customers and collect fee payments following departmental policies, procedures and processes
- Process any approved fee waivers/exemptions per established criteria. When dealing with customers' personal information (e.g., to support a fee waiver application), comply with the [Information Privacy Act 2009 \(Qld\)](#) and the department's [Information privacy breach and privacy complaints procedure](#)
- Maintain records of fees charged, payments received, exemptions/fee waivers granted, etc.
- Allocate fees and charges to appropriate cost centres for accurate tracking and reporting against associated expenses. Such reporting will show revenue received for a particular fee/charge and how it was expended
- Assess the GST treatment of the fee by assigning the correct tax codes. Contact the [Taxation Team](#) for further advice (DoE employees only)
- Where required, instigate debt recovery action per the department's [Debt management procedure](#).

For school-based fees and charges affecting parents and students, funds received from such fees must only be expended on the goods or services to which the fees/charges relate.

6. Reporting and review

To ensure transparency and accountability for the department's fees and charges, schools, O&EECs and business units administering a fee or charge should:

- Monitor how fees and charges are collected and used against their initial intent
- Conduct periodic reviews to ensure the goods/services attracting a fee and the fee levels remain appropriate over time
- Where a good or service is subsidised, determine the full cost and identify the subsidy level.

For school-based fees and charges affecting parents and students, principals must:

- Ensure transparent reporting of all school fees and charges, with annual reports provided to the P&C
- Ensure fees and charges meet objectives and evolving needs of students, teachers, and parents/carers, while maintaining transparency and value for money
- Engage in ongoing dialogue with the school community regarding fee levels and continue looking for ways to minimise education costs for parents and carers.

Definitions

Term	Definition
Commercial activity	An activity that is run as a business and may be run at a profit.
Fee	A charge, other than a fine, levy or tax, for goods or services provided by the school.
Fee exemption	Certain cohorts of customers may be automatically exempt from paying fees. Customers who meet defined criteria for a specific service will not be charged a fee for that service.
Fee waiver	Where a customer provides evidence that paying a fee would cause them financial hardship (see below), delegated officers may waive the fee for a service so that there is no longer any outstanding debt for that service.
Financial hardship	As a general guide, circumstances by which payment of a fee would cause significant adverse financial effects on the student and/or family.
Full cost recovery	All costs associated with providing a good or service are included in the fee charged.
Non-commercial activity	An activity where costs are recovered and not intended to be run as a business. This includes cost neutral activities such as excursions and camps.
Customer	A customer includes a parent (defined below), or other user of the goods or services provided.

Term	Definition
Parent	<p>Under the Education (General Provisions) Act 2006 (Qld) (EGPA), s.10 parent is defined as –</p> <ul style="list-style-type: none"> • the child's mother • the child's father • a person who exercises parental responsibility for the child. <p>For the purposes of this procedure a parent also means carer, guardian and independent student.</p>
P&C	<p>The body which represents parents at the school. Generally, this is a P&C Association; however, this terminology also pertains to [a] parent representative/s where the school has no current P&C Association.</p> <p>A parent representative refers to a parent of a child currently enrolled at the school. This may also include school staff who have a child attending the school. The number of representatives, as well as considerations such as year level mix and gender balance, should be determined by the school principal based on the school's individual context and needs.</p>
Student	<p>Any person who is enrolled at or attends a state school and for the purposes of this procedure, includes a kindergarten age child registered in a State Delivered Kindergarten.</p>

Legislation

- [Education \(General Provisions\) Act 2006 \(Qld\)](#) Chapter 3
- [Education \(General Provisions\) Regulation 2017 \(Qld\)](#) Schedules 1, 2, 3 and 5
- [Financial and Performance Management Standard 2019 \(Qld\)](#) Division 4
- [Human Rights Act 2019 \(Qld\)](#)
- [Information Privacy Act 2009 \(Qld\)](#) Chapter 2

Delegations/Authorisations

- Nil

Policies and procedures in this group

- [Student Resource Scheme \(SRS\) procedure](#)

Supporting information for this procedure

- [School fees matrix](#)

Other resources

- [Revenue policy](#)
- [Community use of state school facilities procedure](#)
- [Debt management procedure](#)
- [Distance education enrolment and fees procedure](#)
- [School Enrolment Management Plans \(School EMPs\) procedure](#)
- [Information privacy breach and privacy complaints procedure](#)
- [Hosting outside school hours care services on state school sites procedure](#)
- [Financial Accountability Handbook](#)
- [International Student Program fees](#)
- [Principles for fees and charges](#)
- [Onshore programs](#) (DoE employees only)
- [Queensland Academies](#)
- [Revenue](#) (DoE employees only)
- [Taxation guidelines](#) (DoE employees only)
- [Temporary Residents Admissions centre fees](#)

These procedures are supported by the following processes:

- [Customer details in finance systems](#) (DoE employees only)
- [End of day lodgement and checking processes](#) (DoE employees only)
- [Excursions and camps](#) (DoE employees only)
- [Invoicing](#) (DoE employees only)
- [Payment plans for customers](#) (DoE employees only)
- [Receipting](#) (DoE employees only)
- [Refunds](#) (DoE employees only)
- [Adjustments and credit notes](#) (DoE employees only)
- [Securing and managing physical cash](#) (DoE employees only)

Contact

For further information, please contact:

Finance, Procurement and Facilities through the [Services Catalogue Online](#) (DoE employees only).

Customers and users external to the department should email financialpolicy.finance@qed.qld.gov.au.

Review date

25/03/2024

Superseded versions

Previous seven years shown. Minor version updates not included.

4.0 State Education Fees

5.0 User charging

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