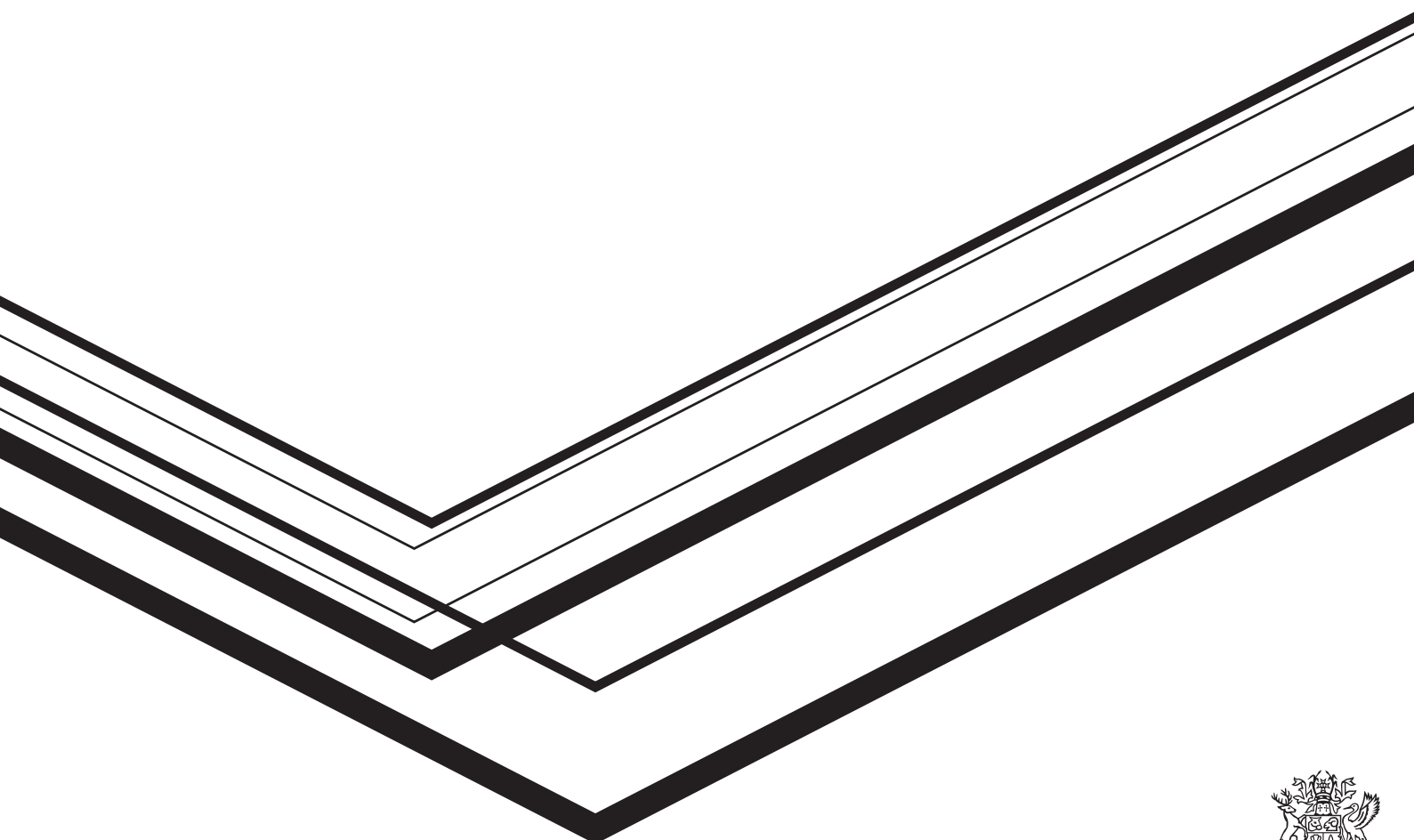


Service Delivery Statements

# **Department of Aboriginal and Torres Strait Islander Partnerships**



# **2015-16 Queensland Budget Papers**

- 1. Budget Speech**
- 2. Budget Strategy and Outlook**
- 3. Capital Statement**
- 4. Budget Measures**
- 5. Service Delivery Statements**

## **Appropriation Bills**

## **Jobs Now, Jobs for the Future - Queensland Government employment plan**

## **Budget Highlights**

The suite of Budget Papers is similar to that published in 2014-15.

The Budget Papers are available online at [www.budget.qld.gov.au](http://www.budget.qld.gov.au)

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## **Service Delivery Statements**

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# Department of Aboriginal and Torres Strait Islander Partnerships

## Summary of portfolio

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# Portfolio overview

## Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Treasurer, Minister for Employment and Industrial Relations and Minister for Aboriginal and Torres Strait Islander Partnerships:

### **Treasurer, Minister for Employment and Industrial Relations and Minister for Aboriginal and Torres Strait Islander Partnerships**

**The Honourable Curtis Pitt MP**

### **Department of Aboriginal and Torres Strait Islander Partnerships**

**Director-General: James Purtill**

**Service area 1:** Economic Participation

**Service area 2:** Community Participation

Additional information can be sourced from: <http://www.datsip.qld.gov.au>

# Departmental overview

The Department of Aboriginal and Torres Strait Islander Partnerships' vision is for Aboriginal people and Torres Strait Islander people to participate fully in Queensland's vibrant economic, social and cultural life. This vision will be achieved by increasing the economic participation and improving the community participation of Aboriginal and Torres Strait Islander Queenslanders.

The department contributes to the Queensland Government's objectives for the community by:

- Creating jobs and a diverse economy
  - generating real change in employment opportunities for Aboriginal people and Torres Strait Islander people, particularly focussing on young people; supporting Aboriginal and Torres Strait Islander business enterprises; addressing land tenure issues; removing barriers to home ownership; and transferring state-owned lands to formal Aboriginal ownership.
- Delivering quality frontline services
  - coordinating whole-of-government service delivery to ensure that the Queensland Government delivers responsive, 'culturally capable' services.
- Building safe, caring and connected communities
  - supporting Aboriginal and Torres Strait Islander child protection service reform across Queensland; encouraging safer and inclusive communities through the Welfare Reform Program; working with government agencies to develop and implement the Government's response to the Taskforce on Domestic and Family Violence in Queensland; addressing reparations issues; and connecting Aboriginal people and Torres Strait Islander people to their community and family histories.
- Protecting the environment
  - protecting Queensland's unique Aboriginal and Torres Strait Islander cultural heritage.

The department operates within a complex and challenging environment. The Aboriginal and Torres Strait Islander population in Queensland experiences levels of social and economic disadvantage well in excess of non-Indigenous Queenslanders, despite significant effort and investment by all levels of government and the community.

Policy changes at the federal level also contribute to the challenges facing the department. A resetting of federal policy and administrative frameworks in recent years has increased uncertainty about the extent and nature of Commonwealth investment in overcoming Indigenous disadvantage. The Commonwealth's Indigenous Advancement Strategy, announced in the federal Budget in 2014-15, has significantly reduced funding for programs and organisations that deliver services to Aboriginal and Torres Strait Islander communities in Queensland. Although the full extent of these changes is yet to be determined, they highlight the need for an agile and innovative organisation that is able to adapt to change to maintain a level of service delivery and continue to focus on addressing social and economic disadvantage.

The department, alongside the Department of the Premier and Cabinet and other Queensland Government agencies, has active and ongoing engagement with relevant Australian Government departments to align and coordinate efforts and resources for the benefit of Aboriginal and Torres Strait Islander Queenslanders. Social disadvantage is evident in justice outcomes, with adult imprisonment rates worsening and no improvement in the high rates of juvenile detention; family and community violence with unacceptably high rates of offending, particularly in remote Aboriginal and Torres Strait Islander communities where offences against the person are at least eight times the Queensland average; and education outcomes where there has been little change in literacy and numeracy results at school. These are particularly poor in remote communities where school attendance remains a significant challenge. Social disadvantage contributes to lower life expectancy, higher incidences of injury, higher rates of offending, preventable diseases and poor nutrition.

Economic disadvantage for Aboriginal and Torres Strait Islander Queenslanders is evident in lower labour force participation, employment, business ownership and home owner rates than non-Indigenous Queenslanders. For example in 2011, 80% of Aboriginal and Torres Strait Islander Queenslanders participating in the labour market were employed compared to 94% of other Queenslanders. Further, non-Indigenous Year 12 completers were more likely to be seeking work than non-Indigenous Year 12 completers (23.9% and 10.4% respectively). This is a key focus for the department.

Whilst the levels of disadvantage are most pronounced in very remote communities, disadvantage remains persistent across remote, urban and regional locations.

During 2015-16, the department will continue to develop policies, implement programs, and assist our key partners to improve the quality of life for Aboriginal and Torres Strait Islander Queenslanders. This includes delivering on the

Government's election commitment to address the longstanding historical issue of the need for reparation for wages stolen from Aboriginal and Torres Strait Islander Queenslanders.

For 2015-16, the department's key priorities are as follows:

- brokering employment and career opportunities for Aboriginal people and Torres Strait Islander people, particularly Year 12 school leavers
- assisting aspiring Aboriginal and Torres Strait Islander home owners to move towards home ownership
- supporting communities to identify their preferred way to reduce alcohol-related violence
- establishing a fund to address the needs for reparations for the government control of wages and savings
- supporting communities in restoring social norms, re-establishing local authority and maximising local decision-making through the delivery of programs including Welfare Reform
- leading the implementation of the whole-of-government Cultural Capability Framework.

# Service performance

## Service approach

The department's two service areas are Economic Participation and Community Participation. The department will drive the delivery of these service areas through the following strategic objectives, documented in the department's 2015-2019 Strategic Plan:

- Service area 1: Economic Participation
  - Strategic objective 1: More jobs and career opportunities
  - Strategic objective 2: Grow emerging businesses and increase home and land ownership
  - Strategic objective 3: Build in-demand skills
- Service area 2: Community Participation
  - Strategic objective 4: Support connected communities
  - Strategic objective 5: Strengthen social cohesion
  - Strategic objective 6: Support communities to value Aboriginal and Torres Strait Islander cultures and heritage

As a result of machinery-of-government changes, effective 1 March 2015, functions related to Multicultural Affairs Queensland were transferred to the Department of Communities, Child Safety and Disability Services.

## Performance statement

### Economic Participation

#### Service area objective

To increase the economic participation of Aboriginal people and Torres Strait Islander people.

#### Service area description

This service area aims to increase the economic participation of Aboriginal people and Torres Strait Islander people in the Queensland economy by delivering policies and programs that result in our customers acquiring in-demand skills, entering and actively participating in the workforce, having more opportunities to secure businesses, to own land and to own their homes.

This includes assisting aspiring Aboriginal and Torres Strait Islander home owners to move towards home ownership; transferring identified state-owned lands and Aboriginal-owned national parks to formal Aboriginal ownership; improving business opportunities and brokering employment opportunities in various industry sectors, and working in partnership with government and non-government partners to improve skills that are in-demand by employers.

### 2015-16 service area highlights

In 2015-16, the Economic Participation service area will contribute to the Queensland Government's objective to create jobs and a diverse economy, through the following initiatives:

- a youth employment initiative targeting Aboriginal and Torres Strait Islander students enrolled in Year 12 to make an effective transition to study, training or work
- building active partnerships with Aboriginal and Torres Strait Islander businesses and communities to improve their capacity to tender for more government business
- transferring the ownership of state land to Aboriginal people and providing opportunities to carry out land management, tourism and other ventures through the Cape York Peninsula Tenure Resolution Program

- co-ordinating the delivery of government infrastructure in remote Aboriginal and Torres Strait Islander communities to maximise on-budget, on-time delivery and economic outcomes for these communities.

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Economic Participation</b>				
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Number of jobs for Aboriginal people and Torres Strait Islander people facilitated by DATSIP	1,2,3	300	832	400
Number of houses made available for ownership by Aboriginal people and Torres Strait Islander people in targeted communities	4,5,6	20	30	22
Number of hectares of State land and national parks transferred to Traditional Owners in Cape York Peninsula	7	700,000 ha	775,000 ha	765,071 ha
<i>Efficiency measures</i>	8			

Notes:

- This measure identifies the number of jobs that have been facilitated for Aboriginal people and Torres Strait Islander people through the Economic Participation Program. This program, which is delivered across the state, aims to increase the participation of Aboriginal and Torres Strait Islander Queenslanders in employment by facilitating jobs that are full-time, part-time or casual, as well as apprenticeships. The calculation of this measure is based on the total number of jobs where the individual has met the employment criteria.
- Due to the machinery-of-government change in February 2015, this measure now excludes jobs facilitated for people from culturally diverse backgrounds.
- The increase in the number of jobs facilitated during 2014-15 reflects one-off opportunities realised during the period in key sectors including mining, health and community care and hospitality. A large proportion of the additional places came from a small number of employers who had one-off recruitment drives which were leveraged by the department.
- This measure relates to those houses that the Department of Aboriginal and Torres Strait Islander Partnerships directly facilitates by: working with government and non-government stakeholders, and targeted communities, to remove land tenure and legal roadblocks to home ownership; making land available for housing by surveying boundaries and providing infrastructure to enable the Department of Housing and Public Works to commence construction of new houses.
- Targeted communities include: Aurukun, Cherbourg, Doomadgee, Hope Vale, Kowanyama, Lockhart River, Mapoon, Mornington Island, Napranum, Northern Peninsula Area (5 communities), Palm Island, Pormpuraaw, Yarrabah, Woorabinda, Wujal Wujal, Torres Strait Islands (15 islands), Coen and Mossman Gorge.
- Ownership of 15 houses has been completed in 2014-15 with a further 15 approved for ownership and awaiting finalisation of documentation.
- The achievement of the 2015-16 target is subject to the satisfactory completion of a contract with Traditional Owner negotiation representatives. In the absence of this agreement, the National Parks transfer part of the program will not proceed.
- An efficiency measure is being developed for this service and will be included in a future Service Delivery Statement.



## Community Participation

### Service area objective

To improve the community participation of Aboriginal people and Torres Strait Islander people.

### Service area description

This service area aims to improve the community participation of Aboriginal people and Torres Strait Islander people by delivering policies and programs that result in greater social cohesion, connected communities and more inclusive communities that value other cultures and Queensland's cultural heritage. This includes the administration of cultural heritage legislation and the support of non-government organisations to deliver programs that strengthen communities.

### 2015-16 service area highlights

In 2015-16, the Community Participation service area will contribute to the Government's objectives of delivering quality frontline services and building safe, caring and connected communities through the following initiatives:

- \$21 million over three years to address the long standing historical issue of the need for reparation for the wages and savings stolen from Aboriginal and Torres Strait Islander Queenslanders, including establishing a special taskforce to develop the criteria for the allocation of funds as well as assess applications
- \$8 million per annum (adjusted for growth) ongoing for the continuation of programs to strengthen Queensland's discrete Aboriginal and Torres Strait Islander communities, including the welfare reform program. The initiative also supports the Family Responsibilities Commission, building on gains achieved to date, continuing to increase local empowerment and ensure better planning and development of ongoing reforms in the areas of economic participation, home ownership and educational achievements
- leading or co-leading a number of recommendations from the Not Now, Not Ever: Putting an End to Domestic and Family Violence in Queensland Report released in February 2015, including participating in a cross-agency team to develop an integrated service delivery response model for domestic and family violence services in a discrete Indigenous community, and in-kind support in the form of advice on community engagement.

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Community Participation</b>				
<b>Service standards</b> <i>Effectiveness measure</i> Percentage of people participating in National Aboriginal and Islander Day Observance Committee (NAIDOC) events who believe that the event enhanced their appreciation for Aboriginal and Torres Strait Islander cultures	1	Baseline to be set	94%	90%
<i>Efficiency measures</i> Average cost per cultural heritage search request processed	2	New measure	New measure	\$50
Average cost per community and personal histories request processed	3	New measure	New measure	\$3,000

Notes:

1. This measure assesses the enhanced community appreciation for Aboriginal and Torres Strait Islander cultures through a survey of participants at NAIDOC Week events.

2. This measure assesses the efficiency of the department's cultural heritage search request processes. The cost per search request processed calculation is based on staffing costs and the costs related to providing and maintaining the Cultural Heritage Database system.
3. This measure assesses the efficiency of the department's community and personal histories request processes. The cost per service request calculation is based on staffing and report production expenses.

## Administered items

Administered activities are those undertaken by departments on behalf of the Queensland Government.

The Department of Aboriginal and Torres Strait Islander Partnerships administers funds on behalf of the State for payments to the Family Responsibilities Commission under the Welfare Reform program, royalty payments to the Western Cape Community Trust and the Aborigines Welfare Fund.

Payments to the Family Responsibilities Commission are for operating costs so that the Commission can support welfare reform community members restore socially responsible standards of behaviour, local authority and wellbeing.

The funding for the royalty payments is to meet the annual payment the Queensland Government pays to the trustee of the Western Cape Community Trust under the Western Cape Communities Co-Existence Agreement. The objective of the Trust is to promote and benefit the general welfare of the communities described in the Western Cape Communities Co-Existence Agreement, including the Aboriginal communities and Traditional Owners of western Cape York Peninsula.

The majority of the Aborigines Welfare Fund has been transferred to the Queensland Aboriginal and Torres Strait Islander Foundation with the remaining balance retained for payments on deceased estates that were paid into the Aborigines Welfare Fund under the provisions of the *Aboriginals Preservation and Protection Act 1939*.

Financial statements and variance explanations in relation to administered items appear in the departmental financial statements.

## Discontinued measures

Performance measures included in the 2014-15 Service Delivery Statements that have been discontinued or replaced are reported in the following table with estimated actual results. For those measures which are being discontinued from the Service Delivery Statement because they do not demonstrate the effectiveness or efficiency of services, please refer to the note below for further information about where these measures will continue to be reported.

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Community Participation</b>				
Percentage of people participating in cultural diversity events who believe that the event enhanced their appreciation for cultural diversity	1	Baseline to be set	94.5%	Discontinued measure

Note:

1. This measure has been transferred to the Department of Communities, Child Safety and Disability Services as part of the machinery-of-government changes, effective from 1 March 2015.

# Departmental budget summary

The table below shows the total resources available in 2015-16 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Aboriginal and Torres Strait Islander Partnerships	2014-15 Adjusted Budget \$'000	2014-15 Est. Actual \$'000	2015-16 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue			
Deferred from previous year/s	6,233	2,915	5,250
Balance of service appropriation	49,829	49,611	49,931
Other revenue	96,634	65,545	62,940
<b>Total income</b>	<b>152,696</b>	<b>118,071</b>	<b>118,121</b>
<b>Expenses</b>			
Economic Participation	92,910	63,837	60,902
Community Participation	61,374	54,466	57,817
<b>Total expenses</b>	<b>154,284</b>	<b>118,303</b>	<b>118,719</b>
<b>Operating surplus/deficit</b>	<b>(1,588)</b>	<b>(232)</b>	<b>(598)</b>
<b>Net assets</b>	<b>32,663</b>	<b>35,568</b>	<b>34,970</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	8,100	9,974	9,935
Other administered revenue	25	25	25
<b>Total revenue</b>	<b>8,125</b>	<b>9,999</b>	<b>9,960</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	8,100	9,974	9,935
<b>Total expenses</b>	<b>8,100</b>	<b>9,974</b>	<b>9,935</b>
<b>Net assets</b>	<b>572</b>	<b>556</b>	<b>581</b>

## Service area sources of revenue

Sources of revenue 2015-16 Budget <sup>1</sup>					
Service area	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Economic Participation	60,902	25,457	..	..	34,065
Community Participation	57,817	29,724	28,610	..	265
<b>Total</b>	<b>118,719</b>	<b>55,181</b>	<b>28,610</b>	<b>..</b>	<b>34,330</b>

Note:

1. Explanations of variances are provided in the financial statements.

## Budget measures summary

This table shows a summary of budget measures relating to the department since the 2014-15 State Budget. Further details are contained in *Budget Paper 4*.

Department of Aboriginal and Torres Strait Islander Partnerships	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
<b>Revenue measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2015-16 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Total revenue measures</b>					
<b>Administered</b>	..	..	..	..	..
<b>Departmental</b>	..	..	..	..	..
<b>Expense measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2015-16 Budget					
Administered	..	..	..	..	..
Departmental	..	7,602	20,643	11,289	7,752
<b>Total expense measures</b>					
<b>Administered</b>	..	..	..	..	..
<b>Departmental</b>	..	7,602	20,643	11,289	7,752
<b>Capital measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2015-16 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Total capital measures</b>					
<b>Administered</b>	..	..	..	..	..
<b>Departmental</b>	..	..	..	..	..

## Departmental capital program

Capital expenditure for the department for 2015-16 is estimated to be \$1.1 million. It includes \$505,000 for property, plant and equipment upgrades and replacement in the department's retail stores and the remainder for property, plant and equipment replacement across the rest of the department.

## Capital budget

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Budget \$'000	2014-15 Est. Actual \$'000	2015-16 Budget \$'000
<b>Capital purchases</b>	1			
Total land, buildings and infrastructure		213	..	..
Total plant and equipment	2	1,676	3,067	1,120
Total other capital	3	..	223	..
<b>Total capital purchases</b>		<b>1,889</b>	<b>3,290</b>	<b>1,120</b>

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. Estimated actual for 2014-15 has increased in comparison to the adjusted budget for 2014-15 for additional expenditure in the retail stores, including the replacement of warehouse racking and installation of back-up power generation at a number of stores.
3. Other capital expenditure in 2014-15 Est. Actual relates to a new Cultural Heritage database implemented in June 2015.



## Staffing<sup>1</sup>

Service areas	Notes	2014-15 Adjusted Budget	2014-15 Est. Actual	2015-16 Budget
Economic Participation		140	157	157
Community Participation		203	178	184
<b>TOTAL</b>	<b>2,3,4</b>	<b>343</b>	<b>335</b>	<b>341</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The reduction in estimated FTE's at 30 June 2015 compared to the 2014-15 Adjusted Budget is for non-recurrently funded positions ceasing prior to 30 June.
3. The increase in FTEs at 30 June 2016 reflects additional resourcing anticipated for the reparations process and to support government's response to the February 2015 report on ending domestic and family violence.
4. Corporate FTEs are allocated across the service to which they relate.

# Budgeted financial statements

## Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements is provided below.

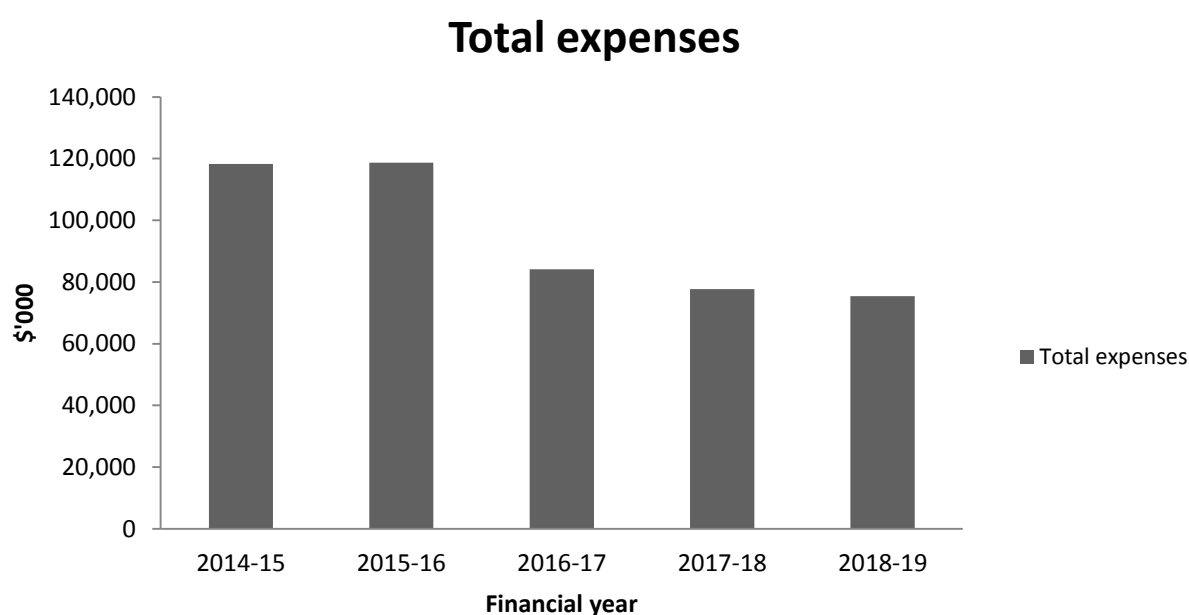
### Departmental income statement

Total expenses for 2015-16 are estimated to be \$118.7 million, similar to the level of expenditure expected for 2014-15 but \$35.6 million less than the Adjusted Budget for 2014-15. This decrease includes the impact of the February 2015 machinery of government transfer of Multicultural Affairs Queensland to the Department of Communities, Child Safety and Disability Services and the timing of land and infrastructure-related works undertaken by the department under the National Partnership Agreement on Remote Indigenous Housing. While the program is expected to be substantially committed at 30 June 2015, a number of projects will be completed in 2015-16. The department also delivered savings in the lease and community-wide survey work delivered under this program in 2014-15.

The department has been provided with additional funding to deliver the Reparations for stolen wages election commitment over the next three years and increased funding for the continuation of the Welfare Reform initiative.

Expenditure by the department reduces in the outyears for limited life programs including infrastructure development related works in remote and discrete communities, Cape York Peninsula tenure resolution and reparations for stolen wages which is anticipated to be completed in three years.

**Chart: Total departmental expenses across the Forward Estimates period**



### Departmental balance sheet

The department's major assets are in land and buildings currently valued at \$16.0 million, plant and equipment valued at \$5.5 million and cash assets of \$15.1 million. The department has receivables of approximately \$7.3 million mainly for funding to be received from the Department Housing and Public Works for remote Indigenous land and infrastructure development works. This is offset by payables of approximately \$10.2 million, mainly for amounts due to service providers for these works.

# Controlled income statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Adjusted Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,6,11	56,062	52,526	55,181
Taxes		..	..	..
User charges and fees		27,921	28,188	28,610
Royalties and land rents		..	..	..
Grants and other contributions	2,7,12	68,532	37,092	34,065
Interest		100	100	100
Other revenue		81	165	165
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>152,696</b>	<b>118,071</b>	<b>118,121</b>
<b>EXPENSES</b>				
Employee expenses	3,8,13	33,821	35,123	33,728
Supplies and services	4,9,14	111,175	45,903	52,375
Grants and subsidies	5,10,15	7,575	35,357	30,744
Depreciation and amortisation		1,389	1,565	1,561
Finance/borrowing costs		..	..	..
Other expenses		324	355	311
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>154,284</b>	<b>118,303</b>	<b>118,719</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(1,588)</b>	<b>(232)</b>	<b>(598)</b>

# Controlled balance sheet

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Adjusted Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		15,307	15,064	14,907
Receivables	16	2,693	7,309	7,309
Other financial assets		..	..	..
Inventories		2,351	2,607	2,607
Other		1	65	65
Non financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>20,352</b>	<b>25,045</b>	<b>24,888</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		20,633	21,550	21,199
Intangibles		35	331	241
Other		..	..	..
<b>Total non-current assets</b>		<b>20,668</b>	<b>21,881</b>	<b>21,440</b>
<b>TOTAL ASSETS</b>		<b>41,020</b>	<b>46,926</b>	<b>46,328</b>
<b>CURRENT LIABILITIES</b>				
Payables	17	7,251	10,245	10,245
Accrued employee benefits		1,106	1,113	1,113
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>8,357</b>	<b>11,358</b>	<b>11,358</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>8,357</b>	<b>11,358</b>	<b>11,358</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>32,663</b>	<b>35,568</b>	<b>34,970</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	18	<b>32,663</b>	<b>35,568</b>	<b>34,970</b>

# Controlled cash flow statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Adjusted Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		56,062	54,374	55,181
User charges and fees		27,921	28,188	28,610
Royalties and land rent receipts		..	..	..
Grants and other contributions	19,23,26	68,532	37,092	34,065
Interest received		100	100	100
Taxes		..	..	..
Other		81	165	165
<b>Outflows:</b>				
Employee costs	20,24,27	(33,821)	(35,123)	(33,728)
Supplies and services	21,25,28	(111,175)	(45,903)	(52,375)
Grants and subsidies	21,25,29	(7,575)	(35,357)	(30,744)
Borrowing costs		..	..	..
Other		(324)	(355)	(311)
<b>Net cash provided by or used in operating activities</b>		<b>(199)</b>	<b>3,181</b>	<b>963</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non financial assets	22,30	(1,889)	(3,290)	(1,120)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(1,889)</b>	<b>(3,290)</b>	<b>(1,120)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(2,088)</b>	<b>(109)</b>	<b>(157)</b>
<b>Cash at the beginning of financial year</b>		<b>17,396</b>	<b>15,174</b>	<b>15,064</b>
Cash transfers from restructure		(1)	(1)	..
<b>Cash at the end of financial year</b>		<b>15,307</b>	<b>15,064</b>	<b>14,907</b>

# Administered income statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	31,32	8,100	9,974	9,935
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		25	25	25
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>8,125</b>	<b>9,999</b>	<b>9,960</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies	31,32	8,100	9,974	9,935
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		..	..	..
<b>Total expenses</b>		<b>8,100</b>	<b>9,974</b>	<b>9,935</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>25</b>	<b>25</b>	<b>25</b>

# Administered balance sheet

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Budget* \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		572	554	579
Receivables		..	2	2
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>572</b>	<b>556</b>	<b>581</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>		<b>572</b>	<b>556</b>	<b>581</b>
<b>CURRENT LIABILITIES</b>				
Payables		..	..	..
Transfers to Government payable		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>572</b>	<b>556</b>	<b>581</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>572</b>	<b>556</b>	<b>581</b>

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Administered cash flow statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2014-15 Budget* \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts	33,34	8,100	9,974	9,935
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		25	25	25
Taxes		..	..	..
Other		..	..	..
<b>Outflows:</b>				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies	33,34	(8,100)	(9,974)	(9,935)
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		..	..	..
<b>Net cash provided by or used in operating activities</b>		<b>25</b>	<b>25</b>	<b>25</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>25</b>	<b>25</b>	<b>25</b>
<b>Cash at the beginning of financial year</b>		<b>547</b>	<b>529</b>	<b>554</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>572</b>	<b>554</b>	<b>579</b>

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.



# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Adjusted Budget and 2014-15 Estimated Actual include:

1. The decrease in appropriation revenue primarily relates the deferral of program funding, including for the welfare reform initiative and the Cape York Peninsula Tenure Resolution program to meet expected timing of service procurement and grant payments.
2. The decrease in grants and other contributions revenue relates to funding for land and infrastructure development-related works under the National Partnership Agreement on Remote Indigenous Housing scheduled for 2015-16. Savings were also achieved in the lease and community-wide survey work funded by this agreement in 2014-15.
3. The increase in employee expenses reflects additional temporary resourcing during the year funded from prior year savings.
4. The decrease in supplies and services relates to the change of accounting treatment of some remote Indigenous land and infrastructure programs, savings achieved in lease and community-wide surveys and deferral of program funding including the Cape York Peninsula Tenure Resolution program.
5. The increase in grants and subsidies primarily reflects a change of accounting treatment of the remote land infrastructure development program expenditure from supplies and services to grants. Some of this funding has been deferred to 2015-16 to meet the timing of works.

### Major variations between 2014-15 Adjusted Budget and 2015-16 Budget include:

6. The decrease in appropriation revenue primarily relates to the transfer of Multicultural Affairs Queensland to the Department of Communities, Child Safety and Disabilities Services in February 2015 offset by additional funds provided for the reparations for stolen wages election commitment commencing in 2015-16, and deferral of funding for the welfare reform initiative.
7. The decrease in grants and other contributions revenue primarily relates to funding for land and infrastructure development-related works under the National Partnership Agreement on Remote Indigenous Housing scheduled for 2015-16. Savings were also achieved in 2014-15 in the lease and community-wide survey work funded by this agreement.
8. The decrease in employee expenses primarily relates to the machinery of government transfer of Multicultural Affairs Queensland in February 2015 offsetting enterprise bargaining increases and additional resourcing anticipated for the delivery of the reparations for stolen wages election commitment.
9. The decrease in supplies and services mainly relates to a change of accounting treatment for the remote Indigenous land and infrastructure development programs reclassified as grant expenditure. Savings were also achieved in the lease and community wide surveys programs under the National Partnership Agreement on Remote Indigenous Housing. The decrease also reflects expenditure for Multicultural Affairs Queensland machinery of government transferred to the Department of Communities, Child Safety and Disability Services.
10. The increase in grants and subsidies reflects reclassification of remote Indigenous land and infrastructure development programs from supplies and services to grants. The 2014-15 Adjusted Budget also includes program costs for Multicultural Affairs Queensland to February 2015.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

11. The increase in appropriation revenue reflects additional funding in 2015-16 for the reparations for stolen wages election commitment and deferral of expenditure for the welfare reform initiative to 2015-16 in line in expected payment timings. 2014-15 also includes funding for Multicultural Affairs Queensland to February 2015.
12. The decrease in grants and other contributions revenue relates to reduced funding required for remote Indigenous land and infrastructure development-related works in 2015-16.
13. The decrease in employee expenses reflects the February 2015 machinery of government transfer of Multicultural Affairs Queensland, additional non-recurrent resourcing in 2014-15, offsetting increases for enterprise bargaining arrangements and additional resourcing anticipated for the delivery of the reparations for stolen wages election commitment commencing in 2015-16.
14. The increase in supplies and services includes payments for reparations for stolen wages and deferral of welfare reform payments from 2014-15 to 2015-16.

15. The decrease in grants and subsidies is mainly due to a reduced level of expenditure for land and infrastructure development works under the National Partnership Agreement on Remote Indigenous Housing, with this program expected to be completed in 2015-16. The 2014-15 Estimated Actual also includes grant expenditure for Multicultural Affairs up to February 2015.

## Balance sheet

### Major variations between 2014-15 Adjusted Budget and 2014-15 Estimated Actual include:

16. The estimated increase in receivables primarily relates to grant funding due to the department from the Department of Housing and Public Works for remote Indigenous land and infrastructure works.
17. The estimated increase in payables primarily relates to amounts due to contractors at year end for remote Indigenous land and infrastructure works.
18. The estimated increase in total equity for 2014-15 reflects an increase in the operating surplus for 2013-14, mainly for funding received in advance from the federal government for the *Kickstart* infrastructure development program. Expenditure for this program will be incurred over 2014-15 and 2015-16. In addition, the Retail Stores achieved an improved operating result in 2013-14 with increased revenue and lower than expected wet season expenses.

## Cash flow statement

### Major variations between 2014-15 Adjusted Budget and 2014-15 Estimated Actual include:

19. The decrease in grants and other contributions revenue relates to funding for land and infrastructure development-related works under the National Partnership Agreement on Remote Indigenous Housing scheduled for 2015-16. Savings were also achieved in the lease and community-wide survey work funded by this agreement in 2014-15.
20. The increase in employee costs is for additional non-recurrent resources utilised during the year.
21. The decrease in supplies and services and the increase in grants and subsidies is predominately due to the accounting treatment for the remote Indigenous land and infrastructure program expenditure, reclassified from supplies and services to grants and subsidies. Savings were also achieved in lease and community surveys supplies and services expenditure in 2014-15.
22. The increase in payments for non-financial assets reflects additional Retail Stores capital expenditure in 2014-15 including the replacement of warehousing racking and installation of back-up power generation in a number of stores.

### Major variations between 2014-15 Adjusted Budget and 2015-16 Budget include:

23. The decrease in grants and other contributions revenue primarily relates to funding for land and infrastructure development-related works under the National Partnership Agreement on Remote Indigenous Housing scheduled for 2015-16. Savings were also achieved in 2014-15 in the lease and community-wide survey work funded by this agreement.
24. The decrease in employee costs relates to the transfer of Multicultural Affairs Queensland to the Department of Communities, Child Safety and Disability Services, offsetting additional resources anticipated for the delivery of the reparations for stolen wages election commitment and enterprise bargaining agreement increases.
25. The decrease in supplies and services and the increase in grants and subsidies is predominately due to the accounting treatment for the remote Indigenous land and infrastructure program expenditure, reclassified from supplies and services to grants and subsidies. Savings were also achieved in lease and community-wide surveys supplies and services expenditure in 2014-15.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

26. The decrease in grants and other contributions revenue reflects the reduced funding requirement for remote Indigenous land and infrastructure development works.
27. The decrease in employee costs reflects the machinery of government transfer of Multicultural Affairs Queensland in February 2015 and additional non-recurrent resources in 2014-15 offsetting anticipated increased resourcing to deliver the reparations for stolen wages election commitment.
28. The increase in supplies and services mainly relates to funding for reparations payments.
29. The reduction in grants and subsidies relates to reduced expenditure for the remote Indigenous land and infrastructure program expenditure for 2015-16.

30. The decrease in payments for non-financial assets mainly reflects additional one-off capital expenditure by the Retail Stores in 2014-15.

## **Administered income statement**

### **Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

31. The increase in appropriation revenue and grants and subsidies expense reflects additional funding provided for the 2015 payment to the Western Cape Communities Trust under the Western Cape Communities Co-existence agreement and additional funding provided to the Family Responsibilities Commission for the expansion into Doomadgee during 2014-15.

### **Major variations between 2014-15 Budget and 2015-16 Budget include:**

32. The increase in appropriation revenue and grants and subsidies expense reflects additional funding budgeted for the 2016 payment to the Western Cape Communities Trust under the Western Cape Communities Co-existence agreement and additional funding provided to the Family Responsibilities Commission for the expansion into Doomadgee.

## **Administered cash flow statement**

### **Major variations between 2014-15 Budget\* and 2014-15 Estimated Actual include:**

33. The increase in appropriation revenue and grants and subsidies expense reflects additional funding provided for the 2015 payment to the Western Cape Communities Trust under the Western Cape Communities Co-existence agreement and additional funding provided to the Family Responsibilities Commission for the expansion into Doomadgee during 2014-15.

### **Major variations between 2014-15 Budget\* and 2015-16 Budget include:**

34. The increase in appropriation receipts and grants and subsidies expense reflects additional funding budgeted for the 2016 payment to the Western Cape Communities Trust under the Western Cape Communities Co-existence agreement and additional funding to the Family Responsibilities Commission for the expansion to Doomadgee during 2014-15.

# Glossary of terms

<b>Accrual accounting</b>	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
<b>Administered items</b>	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
<b>Agency/entity</b>	Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
<b>Appropriation</b>	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: delivery of agreed services administered items adjustment of the Government's equity in agencies, including acquiring of capital.
<b>Balance sheet</b>	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
<b>Capital</b>	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
<b>Cash Flow Statement</b>	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
<b>Controlled Items</b>	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
<b>Depreciation</b>	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
<b>Equity</b>	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
<b>Equity injection</b>	An increase in the investment of the Government in a public sector agency.

<b>Financial statements</b>	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
<b>Income statement</b>	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
<b>Machinery-of-government</b>	The redistribution of the public business of one government agency to another government agency. Also referred to as MoG.
<b>Outcomes</b>	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
<b>Own-source revenue</b>	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	Key policy areas that will be the focus of Government activity.
<b>Services</b>	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au)



