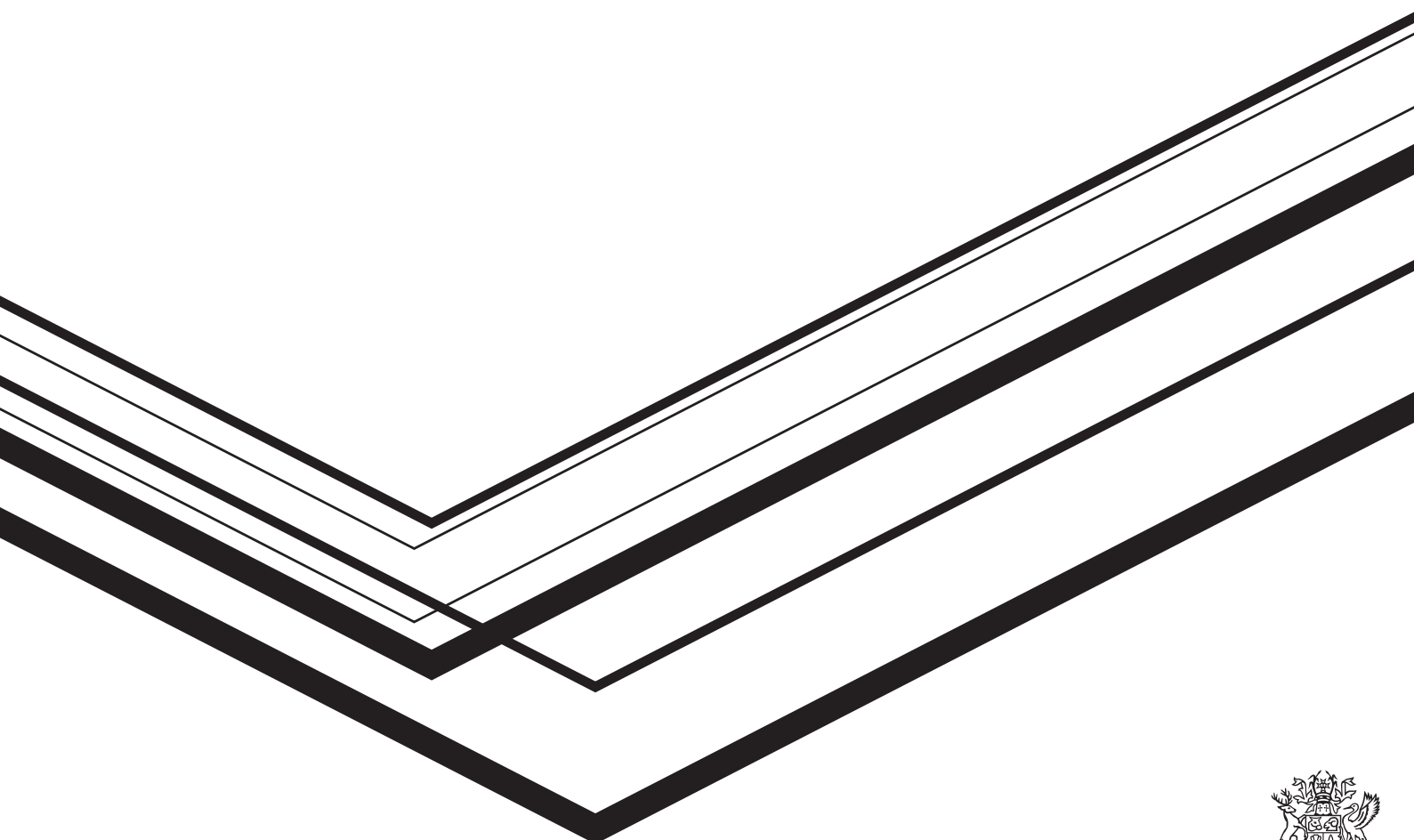


Service Delivery Statements

# **Department of Communities, Child Safety and Disability Services**



# **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 Communities, Child Safety and Disability Services

## Summary of portfolio

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	Department of Communities, Child Safety and Disability Services - administered

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# Portfolio overview

## Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the:

- Minister for Communities, Women and Youth, Minister for Child Safety and Minister for Multicultural Affairs
- Minister for Disability Services, Minister for Seniors and Minister Assisting the Premier on North Queensland.

### **Minister for Communities, Women and Youth, Minister for Child Safety and Minister for Multicultural Affairs**

**The Honourable Shannon Fentiman MP**

### **Minister for Disability Services, Minister for Seniors and Minister Assisting the Premier on North Queensland**

**The Honourable Coralee O'Rourke MP**

### **Department of Communities, Child Safety and Disability Services**

**Director-General: Michael Hogan**

**Service area 1:** Child and Family Services

**Service area 2:** Disability Services

**Service area 3:** Community Services

Additional information can be sourced from: [www.communities.qld.gov.au](http://www.communities.qld.gov.au).

# Departmental overview

The Department of Communities, Child Safety and Disability Services' purpose is to enable Queenslanders to participate in and contribute to a fair, resilient and prosperous Queensland. The department's total operating expenditure for 2015-16 is \$2.684 billion, representing an increase of \$162.8 million over the 2014-15 Adjusted Budget. State indexation of 2.88% will be applied to existing State funded ongoing service arrangements with non-government organisations. The department contributes to achieving the Queensland Government's objectives for the community, especially:

- building safe, caring and connected communities
- delivering quality frontline services
- creating jobs and a diverse economy.

The department works with clients, their families and representatives, and partner non-government and government agencies to contribute to a Queensland where:

- Queensland families, children and young people thrive and are connected to their community
- Queenslanders with disability have choice, control and opportunities in their lives
- Queenslanders are safe from violence, abuse and neglect
- Queensland communities are cohesive and inclusive, and make the most of their diversity
- Queensland's social services contribute to the State's equity, productivity and prosperity
- Queenslanders are resilient, and recover well from disasters
- vulnerable Queenslanders are able to participate fully in our economy and society
- Queensland is renowned for caring, volunteering, giving and social responsibility
- Queensland's social services are capable, sustainable and connected, and provide rewarding jobs and careers.

The department's priorities are:

- working with the Australian Government and the National Disability Insurance Agency to implement a National Disability Insurance Scheme (NDIS) launch site
- transforming family and parenting support and child protection systems to provide support earlier and improve outcomes for children and families, reducing the number of children and families in the statutory child protection system and contributing to closing the gap and reducing over-representation of Aboriginal and Torres Strait Islander children in the child protection system
- supporting the development and implementation of a Domestic and Family Violence Prevention Strategy and Violence Against Women Action Plan and implementing the Queensland Government's response to the Domestic and Family Violence Taskforce Report
- advancing strategies that enable social and economic opportunities for women, seniors, young people, and people from culturally and linguistically diverse backgrounds, including a Multicultural Queensland Charter and Advisory Council, one-stop shop for seniors, Advisory Taskforce on the Residential Transition for Ageing Queenslanders and rebuilding the Office of Women
- getting Queensland ready for the NDIS and supporting a seamless transition during the progressive roll out of the Scheme across Queensland from 1 July 2016 to 30 June 2019
- engage with the non-government sector to grow workforce and industry capacity and capability in Queensland's social services, one of Queensland's largest and fastest growing industries
- continued delivery of quality disability services, including continued direct provision of supported accommodation to allow individuals with high and complex needs to choose their preferred provider
- providing responsive and integrated services, especially for people and places with complex and high needs
- building social cohesion and connectedness through community action and partnerships
- building disaster readiness and resilience and effectively supporting community recovery.

In delivering on these priorities, the department will take into consideration a number of factors, including:

- the impact of economic, social, demographic and technological change including major State and national reforms
- the impacts of natural disasters and the enduring impacts of disadvantage, discrimination and exclusion, and of violence, abuse and neglect
- increasing demand for, and cost of, delivering services balanced against public expectations regarding customer service and value for money.

# Service performance

## Service approach

The Department of Communities, Child Safety and Disability Services provides or funds services to clients through three service areas:

- Child and Family Services
- Disability Services
- Community Services.

Our approach is to deliver the best possible public value through:

- providing great customer service
- investing and working smartly
- innovating to improve
- engaging collaboratively and building strong partnerships
- demonstrating values-based public service
- learning from feedback and reviews
- building capabilities.

The functions of each area contribute to our purpose of enabling Queenslanders to participate in their communities and contribute to a resilient, fair and prosperous Queensland.

In March 2015, following machinery-of-government changes, Multicultural Affairs Queensland joined the department.

## Performance statement

### Child and Family Services

#### Service area objective

To enable families to safely care for their children, and to provide services to ensure the safety and well-being of children and young people not able to be cared for by their families.

#### Service area description

Child and Family Services leads and facilitates the delivery of family support, child protection and adoption services.

Child and Family Services provides and invests in services delivered by the department and funded non-government organisations which support families to safely care for their children.

Child and Family Services provides services to protect children and young people who have been harmed or who are at risk of harm, and secure their future safety and well-being. Child and Family Services provides and invests in out-of-home care and adoption services for children and young people not able to be cared for by their families.

Child and Family Services is responsible for implementing the majority of initiatives arising from the recommendations of the 2013 Queensland Child Protection Commission of Inquiry and will support implementation of the Queensland Government's response to the Domestic and Family Violence Taskforce Report.

#### 2015-16 service area highlights

In 2015-16 the total operating expenditure for Child and Family Services is \$934.7 million, representing an increase of 8.26% on the 2014-15 Adjusted Budget.

New funding of \$6.6 million over two years (\$3 million in 2015-16 and \$3.6 million in 2016-17) has been allocated for the Parenting Support for Queensland Families trial. This initiative will provide families in Queensland with access to an innovative program of parenting support which will help them thrive. This statewide program will be a free service that will be delivered through a range of formats, including online and face-to-face training focused on developing people's parenting skills. The program will be evaluated to assess its effectiveness and the benefits of continuing the program beyond two years.

Funding of \$54.5 million has been provided for the delivery of services for vulnerable families and their children, in line with the 10 year roadmap for implementation of the recommendations of the Queensland Child Protection Commission of Inquiry. In 2015-16, specific initiatives include:

- \$4.5 million for six new Family and Child Connect services in Brisbane, Mackay, Mount Isa/Gulf, Cairns and Cape York/Torres Strait. These services will complete the statewide network of community-based intake and referral services which are projected to assist some 35,000 families each year.
- \$3.8 million for new Intensive Family Support services in Brisbane, Mackay, Mount Isa/Gulf, Cairns and Cape York/Torres Strait which will complement the Family and Child Connect services. These Intensive Family Support services help families with multiple and complex needs.
- \$595,000 to design and implement comprehensive health assessments for all children and young people entering statutory care.
- \$400,000 to progress the Trauma Informed Therapeutic Framework for residential care which is being co-designed with community sector partners.

Addressing the over-representation of Aboriginal and Torres Strait Islander children and families in the child protection system is a key priority for the department. In 2015-16, specific initiatives include:

- \$2.4 million to support the expansion and integration of Aboriginal and Torres Strait Islander family support and child protection services
- \$1.5 million to trial new early intervention services for Indigenous families in seven discrete Aboriginal communities
- improved culturally appropriate practice through Indigenous Practice Leaders.

Next Step After Care services will continue to provide statewide access and support for young people who have left care up to the age of 21 and targeted services for eligible young people who require help.

The new Strengthening Families Protecting Children Framework for Practice and a range of training and other initiatives will improve child protection practice and deliver better outcomes for vulnerable children and families in need.

Funding of \$125.7 million has been allocated to support foster and kinship carers in 2015-16 as part of the department's commitment to carer allowances.

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Child and Family Services</b>	1			
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Rate of children entering out-of-home care per 1,000 children (0-17 years of age)	2,3	2.1	2.0	1.8
Rate of substantiated harm per 1,000 children (0-17 years of age)	2,4	6.8	5.8	5.6
Rate of children subject to protective orders per 1,000 children (0-17 years of age)				
- Aboriginal and Torres Strait Islander children		49.0	43.2	43
- other children		5.6	5.3	5.3
- all children	2,5,6,7	8.5	8.1	8.1
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services	8	55%	55%	55%

<b>Department of Communities, Child Safety and Disability Services</b>	<b>Notes</b>	<b>2014-15 Target/Est.</b>	<b>2014-15 Est. Actual</b>	<b>2015-16 Target/Est.</b>
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements	9,10	38%	40%	40%
<i>Efficiency measures</i>	11			

Notes:

1. The change of name to Child and Family Services from Child Safety Services reflects the greater focus on early intervention and family support provision in addition to the department's continuing role in child safety and protection.
2. Using a 'rate' as the unit of measurement allows for changes in population to be taken into account from year to year.
3. Reducing the number of children in out-of-home care is a key recommendation in the Queensland Child Protection Commission of Inquiry's final report, Taking Responsibility: A Roadmap for Queensland Child Protection. Reducing entries will in time lead to an overall reduction in the number of children in out-of-home care. Due to the complexity of child and family issues, the reduction in the number of children in out-of-home care as a result of child and family reforms are expected to occur over several years.
4. An indirect measure of effectiveness of the community and government efforts to protect children and young people from harm.
5. The measure is an indicator of the effectiveness of the government in protecting children and assisting families to protect and care for their children outside of the statutory system. Due to the complexity of child and family issues, the reduction in the number of children in out-of-home care as a result of child and family reforms are expected to occur over several years.
6. The 2014-15 Target/Est. was based on the estimated resident population (ERP) tables published by the Australian Bureau of Statistics (ABS) using data from the 2006 Census. Following the release of 2011 Census information, the ABS revised the resident population estimates across Australia during the 2014-15 financial year. These changes have increased the size of both the Aboriginal and Torres Strait Islander and the non-Indigenous ERP within Queensland. The new ERP have been applied to the 2014-15 Est. Actual results in the table above. Applying the new ERP to the 2014-15 Target/Est. recalculates the target/estimate for Indigenous children from 49.0 to 42.0 per 1000, for non-Indigenous children from 5.6 to 5.3 per 1,000 and for all children from 8.5 to 8.3 per 1,000. The department continues to implement programs to reduce the incidence for all children under protective orders and is undertaking a range of initiatives to address the over representation of Indigenous children.
7. Historical data shows an upward trend in the number of Indigenous children subject to protective orders. It is anticipated that the series of initiatives, including Indigenous-specific initiatives being implemented as a result of the child and family reforms will reverse this upward trend.
8. The measure reports the placement outcomes of Indigenous children. The department seeks to maintain a high proportion of Indigenous children placed with kin, Indigenous carers or Indigenous residential care services.
9. A measure of placement stability for children during their time in out-of-home care.
10. Historical data shows a downward trend in the proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements. Recent performance indicates that the downward trend has reversed, however it is unclear if this trend reversal will continue given the recent volatility in the numerator (number of children exiting care after 12 months who had 1 or 2 placements) and the denominator (total children exiting care after 12 months). The 2015-16 Target/Est. has been set to reflect this uncertainty.
11. An efficiency measure is being developed for this service and will be included in a future Service Delivery Statement.



## **Disability Services**

### **Service area objective**

To enable Queenslanders with disability to have choice, control and opportunities in their lives through access to disability services and other supports.

### **Service area description**

Disability Services leads and facilitates the delivery of disability services, and community care services for people under 65 years.

Disability Services provides and invests in services delivered by the department and funded non-government organisations including personal care, accommodation and carer support, respite, community access, therapy, aids and equipment, and learning and skill development.

Disability Services is responsible for managing transition and helping get Queensland ready for the NDIS.

### **2015-16 service area highlights**

In 2015-16, the total operating expenditure for Disability Services is \$1.547 billion. This is an increase of 5.58% on the 2014-15 Adjusted Budget. This includes investment of an additional \$30 million bringing the additional NDIS investment to date to \$155 million of the total commitment of an additional \$868 million over six years to 2018-19.

The Queensland Government is committed to the NDIS, which will provide greater choice and control and social and economic participation for people with disability. The national scheme will commence in July 2016 and roll-out progressively over three years to June 2019. Disability Services will work closely with the National Disability Insurance Agency to prepare participants, service providers, government agencies and the broader community for the NDIS.

The Queensland Government has committed to a launch site of the NDIS in Queensland in 2015-16 prior to the national roll-out commencing. The launch will provide an opportunity to test the scheme in a regional and rural part of Queensland, and ensure the full scheme is well implemented to the best possible benefit of Queenslanders with a disability.

The Queensland Government has committed an additional \$1.9 million in 2015-16 as its contribution to the launch. These additional funds will support the following launch activities during 2015-16:

- Queensland's share of support costs to enable up to 600 people with disability to progressively commence access to reasonable and necessary services
- NDIS participant and provider readiness activities for the launch
- project implementation (including locally based resources).

Funding of \$6.6 million will be provided for NDIS readiness initiatives and \$4.8 million will be provided for aids and equipment.

In 2015-16, Disability Services will continue to deliver a number of other commitments, including:

- \$6.0 million to deliver housing solutions for people with a disability for whom other housing options do not present a sustainable solution
- \$6.6 million to continue a trial program aimed at developing innovative strategies that will provide sustainable living options for adults with disability when they can no longer be cared for by their elderly parents
- \$5.5 million to provide assistance to up to 300 young people leaving school
- \$12.6 million to provide support for up to 64 young adults with disability exiting the care of the State
- \$3.2 million to provide support to up to 27 people with spinal cord injuries to leave the Princess Alexandra Hospital and live in the community
- \$2 million to assist people who are able to be discharged to move to community living with supports with a priority for long-stay patients in acute hospital settings
- \$6 million to support families of children with a disability who have critical need.

Ongoing funding of \$126 million will enable Queenslanders with disability and high and complex needs to have the choice of continuing to receive directly delivered Accommodation Support and Respite Services (AS&RS) from government and

Disability Services staff working in the AS&RS will have the opportunity to continue in their current roles under their existing conditions.

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Disability Services</b>				
<b>Service standards</b>				
<i>Effectiveness measure</i>				
Number of Queenslanders with disability accessing support services	1	45,000 to 47,000	45,500	46,000 to 47,000
<i>Efficiency measure</i>				
Total estimated expenditure per service user receiving DCCSDS administered specialist disability services	2	\$42,000 to \$45,000	\$43,810	\$44,000 to \$45,500

Notes:

1. This measure is a proxy for the department's preparation for NDIS transition, and is designed to measure the number clients receiving disability support services (NDIS Tier 3 clients). The measure includes a count of departmental funded and delivered services for both specialist disability service clients and community care clients. The department is committed to increasing the number of people receiving services as part of the transition to the NDIS.
2. Disability service users can receive multiple services. The overall cost per user, regardless of service, is a more accurate reflection of the costs required to deliver services. The wording of this measure has been amended to specify that services are those delivered by the department and does not include services or expenditure delivered by other Queensland Government departments or the Australian Government. The wording and calculation method of the measure is consistent with national data reported as part of the Report on Government Services (ROGS). It is anticipated that costs will increase across the disability services industry in line with general wage and consumer price increases.

## Community Services

### Service area objective

To enable vulnerable individuals, families and groups to access services and participate in their communities.

### Service area description

Community Services leads and facilitates the delivery by non-government organisations of services for vulnerable groups and individuals including seniors, carers, women, young people, people affected by domestic and family violence, and people from culturally and linguistically diverse backgrounds.

Community Services is responsible for leading and facilitating a significant part of the Queensland Government's response to the report of the Domestic and Family Violence Taskforce Report, initiatives to rebuild the Queensland community services sector, and community recovery following disasters.

### 2015-16 service area highlights

Community Services total operating expenditure for 2015-16 is \$202 million. This is an increase of 5% on the 2014-15 Adjusted Budget. Funding for 2015-16 includes investment of \$28.2 million for domestic and family violence, \$10.6 million for Women's Health and Sexual Assault Services and almost \$20.1 million for young people.

Funding of \$12.2 million over four years from 2015-16 has been reprioritised by the department to implement the Queensland Government's response to the high priority recommendations of the Domestic and Family Violence Taskforce Report. This will include undertaking a review of the *Domestic and Family Violence Protection Act 2012* to deliver an effective and contemporary legislative response to people affected by domestic violence and working with the Department of Housing and Public Works to increase access to safety for women and children escaping domestic and family violence through establishing new shelters in Brisbane and Townsville. The resources will also support implementation of integrated domestic and family violence service delivery trials in three locations across Queensland, and reviews of domestic and family violence among people with disabilities and elder abuse.

In addition, \$1.5 million in funding has been reprioritised and allocated to DVConnect over two years to help women and children suffering as a result of domestic and family violence.

Funding of \$10.8 million has been provided over three years to expand the number of rest and recovery services in Drink Safe Precincts to reduce alcohol-related violence and create safer entertainment precincts.

An additional \$4 million has been provided in 2015-16 to extend existing community support measures in drought declared areas to strengthen resilience of drought affected Queenslanders.

Additional funding of \$770,000 per annum will support the implementation of Multicultural Recognition Legislation. This investment will also enable the promotion of a Multicultural Queensland Charter and support a Queensland Multicultural Advisory Council to engage with stakeholders across Queensland. This will support initiatives to foster a harmonious and inclusive Queensland.

Additional recurrent funding of \$1 million will ensure ongoing support for multicultural celebrations, projects, and diverse cultural events across Queensland through an annual grants round. This demonstrates the Queensland Government's commitment to acknowledging the strengths of our multicultural community, celebrating and making the most of Queensland's diversity. Ongoing funding will provide certainty to the many communities, organisations, small businesses, stall holders and performers from diverse cultural backgrounds who work together to build community cohesion. It is estimated that more than 1.1 million Queenslanders will participate each year in more than 100 multicultural events and projects supported by this funding.

Funding of \$2 million over four years has been provided to rebuild the Office for Seniors and implement the Queensland Government's election commitments to:

- Establish a One-Stop Shop for Seniors which will ensure older Queenslanders are able to access up-to-date and accurate information on services available to them, when they need it, whether they are seeking information online, over the phone or face-to-face.
- Establish an Advisory Taskforce on Residential Transition for Ageing Queenslanders which will report on the housing options for older people that enable improved choice, less complexity, affordability, fairness, and independence in ageing. Focusing on the needs of older people through consultation and research will help identify opportunities to

develop innovative initiatives and models to support residential transitions that are affordable and enable older people to maintain their independence as they age.

Funding of \$5.5 million per annum for a three year period commencing in 2016-17 will be provided for a Financial Resilience program, including emergency relief, budgeting and financial management skills, to support Queenslanders to respond better to financial stresses, personal issues and cost of living pressures. This program will be designed and procured in 2015-16, informed by a Queensland Financial Resilience and Inclusion Action Plan.

Funding of \$1.1 million has been allocated to rebuild the Office for Women and support better engagement with Queensland women and women's networks, and the development of a Queensland Women's Strategy. International Women's Day celebrations will be expanded into a Queensland Women's Week, to celebrate and recognise the achievements of Queensland women. A Women on Boards Strategy will increase women's representation on boards, within Queensland Government bodies and the business and community sectors.

In addition, the department will work closely and collaboratively with sector and industry representatives to begin to rebuild Queensland's community services sector. This will include development of Queensland Community Services Jobs, Skills and Industry Strategy.

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Community Services</b>	3			
<b>Service standards</b>				
<i>Effectiveness measure</i>				
Non-government organisations are satisfied with their engagement with the department	1	80% or greater	78%	80% or greater
<i>Efficiency measure</i>				
Percentage reduction of the regulatory burden on non-government organisations	2	22% to 23%	22%	23% to 24%

Notes:

1. Non-government organisation satisfaction is used as a measure of perceived quality of service provided by the department.
2. Assessment is undertaken by the Office of Best Practice Regulation (OBPR) on behalf of the Queensland Government. The Office considers the reduction in the number of regulations imposed on non-government organisations and also a page count of legislation. The method is consistent across all Queensland Government agencies to assess regulatory simplification. All results and target/estimates are based on the baseline of regulatory burden established in 2013 by the OBPR and are a cumulative count from this baseline. The 23% to 24% target/estimate for 2015-16 is the annual target for next financial year. The five year target for 2019 is to achieve 25%.
3. Further measures are being considered for this service area for inclusion in a future Service Delivery Statement.

## Administered items

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

The Department of Communities, Child Safety and Disability Services administers funds on behalf of the State to reimburse providers for concessions to eligible pensioners and seniors for rates, electricity, water, reticulated natural gas and also disburses electricity life support concessions to eligible persons.

The Queensland Government is committed to continuing to cover the funding shortfall for concessions affected by the Australian Government's unilateral termination of the National Partnership Agreement on Certain Concessions for Pensioner Concession and Seniors Card Holders as part of the 2014-15 Federal Budget. The shortfall was around \$54.2 million in 2014-15 and \$223.2 million over four years.

The department also administers payments for natural disasters on behalf of the Queensland Government and the Australian Government, for example, Immediate Hardship Assistance Grants, Essential Household Contents Grants, Structural Assistance Grants and the Essential Services Safety and Reconnection Scheme.

In 2015-16, the total operating expenditure for administered items is \$254 million.

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 Notes below for further information about where these measures will continue to be reported.

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Community Services</b>				
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. The measure has been discontinued as people attending a multicultural event already have very high levels of appreciation of cultural diversity and this measure is more a measure of satisfaction and enjoyment in attending the event. This measure was previously reported by the Department of Aboriginal and Torres Strait Islanders and Multicultural Affairs Service Delivery Statements.

# 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 Communities, Child Safety and Disability Services	2014-15 Adjusted Budget \$'000	2014-15 Est. Actual \$'000	2015-16 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	47,374	95,896	32,817
Balance of service appropriation	2,457,134	2,394,975	2,591,231
Other revenue	16,709	72,727	59,879
<b>Total income</b>	<b>2,521,217</b>	<b>2,563,598</b>	<b>2,683,927</b>
<b>Expenses</b>			
Child and Family Services	863,347	865,943	934,687
Community Services	192,395	189,909	202,024
Disability Services	1,465,475	1,507,325	1,547,293
<b>Total expenses</b>	<b>2,521,217</b>	<b>2,563,177</b>	<b>2,684,004</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>421</b>	<b>(77)</b>
<b>Net assets</b>	<b>415,032</b>	<b>436,034</b>	<b>422,693</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	236,838	236,950	242,826
Other administered revenue	2,793	3,537	27,973
<b>Total revenue</b>	<b>239,631</b>	<b>240,487</b>	<b>270,799</b>
<b>Expenses</b>			
Transfers to government	..	276	..
Administered expenses	239,631	257,061	253,949
<b>Total expenses</b>	<b>239,631</b>	<b>257,337</b>	<b>253,949</b>
<b>Net assets<sup>2</sup></b>	<b>(8,327)</b>	<b>(27,408)</b>	<b>(10,558)</b>

Notes:

1. Includes State and Commonwealth funding.
2. Net assets in the administered account are reflective of expenditure not yet recovered in relation to community recovery efforts following natural disasters. Costs can be claimed within a two-year period provided appropriate evidence is submitted.

## 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
Child and Family Services	934,687	930,267	3,942	450	28
Community Services	202,024	195,820	6,128	76	..
Disability Services	1,547,293	1,179,297	4,565	361,558	1,796
<b>Total</b>	<b>2,684,004</b>	<b>2,305,384</b>	<b>14,635</b>	<b>362,084</b>	<b>1,824</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 Communities, Child Safety and Disability Services	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	..	6,668	(3,916)	(7,779)	(11,459)
<b>Total expense measures</b>					
<b>Administered</b>	..	..	..	..	..
<b>Departmental</b>	..	6,668	(3,916)	(7,779)	(11,459)
<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

The capital works program for the Department of Communities, Child Safety and Disability Services is \$29.4 million in 2015-16. These funds provide for integrated community services and strengthen and protect the well-being of Queenslanders, particularly those who are vulnerable and most in need.

Capital funding has been allocated to the following building and infrastructure programs in 2015-16:

- \$4 million has been reprioritised by the department to establish two 72-hour crisis shelters in Brisbane and Townsville for women and their children escaping violence at a total cost of \$8 million over two years
- \$9 million to continue infrastructure upgrades and construct purpose built accommodation as part of a targeted response for people with an intellectual and/or cognitive disability who exhibit severely challenging behaviours
- \$2 million to establish a maintenance and upgrade program for multipurpose and neighbourhood centres at a total cost of \$12.2 million over four years
- \$1 million to continue construction activities and establish facilities to support the Safe Havens Program. This program provides culturally appropriate services to respond to the safety needs of children, young people and their families experiencing or witnessing domestic and family violence in the communities of Mornington Island, Coen, Cherbourg and Palm Island
- \$805,000 for remote Indigenous service delivery to establish child safe houses in the communities at Torres Strait and Lockhart River.

In addition, \$4.4 million has been allocated for enhancements to various existing information systems including the Integrated Client Management System, Disability Business Information System, Grants Management System and Records Management System. These enhancements will provide additional system functionality, information security, improved service delivery and business efficiencies.

## Capital budget

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Adjusted Budget \$'000	2014-15 Est. Actual \$'000	2015-16 Budget \$'000
<b>Capital purchases</b>	1			
Total land, buildings and infrastructure		20,933	11,433	16,976
Total plant and equipment		8,749	2,053	8,762
Total other capital		5,537	4,259	3,665
<b>Total capital purchases</b>	2	<b>35,219</b>	<b>17,745</b>	<b>29,403</b>

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. The decrease between 2014-15 Adjusted Budget and the 2014-15 Est. Actual is due to delays in the commencement and completion of projects, as well as approved equity to service revenue conversion to fund capital grants.

## Staffing<sup>1,2</sup>

Service areas	Notes	2014-15 Adjusted Budget	2014-15 Est. Actual	2015-16 Budget
Child and Family Services		2,475	2,475	2,490
Community Services		320	320	334
Disability Services		3,142	3,142	3,170
<b>TOTAL</b>	3	<b>5,937</b>	<b>5,937</b>	<b>5,994</b>

### Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. The increase in the 2015-16 Budget reflects the Queensland Government's commitment to continue to provide directly delivered Accommodation Support and Respite Services, additional positions for the child and family reforms, and additional positions to implement the Multicultural Recognition legislation, implement the government's initial response to the Queensland Domestic and Family Violence Taskforce, project manage the NDIS launch site and to rebuild the Office of Seniors.

# Budgeted financial statements

## Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements, as reflected in the department's financial statements, is provided below.

### Departmental income statement

Total expenses are estimated to be \$2.7 billion in 2015-16, an increase of almost \$163 million over the 2014-15 Adjusted budget.

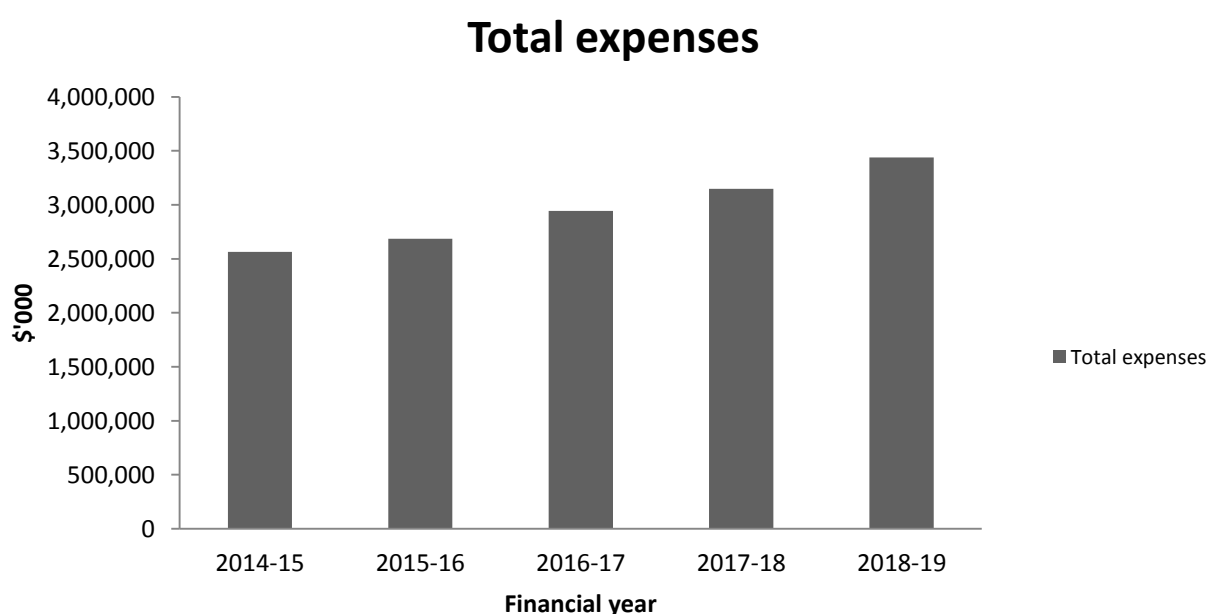
This additional funding will enable the department to deliver on its key priorities, including:

- working with the Commonwealth Government and the National Disability Insurance Agency to implement a NDIS launch site
- transforming child protection and family and parenting support systems to provide support earlier and improve outcomes for children and families, reducing the number of children and families in the statutory child protection system and contributing to closing the gap and reducing over-representation of Aboriginal and Torres Strait Islander children in the child protection system
- getting Queensland ready for the NDIS and supporting a seamless transition during the progressive roll out of the Scheme across Queensland from 1 July 2016 to 30 June 2019
- continued delivery of quality disability services, including continued direct provision of supported accommodation to allow individuals with high and complex needs to choose their preferred provider
- expanding the Alcohol Fuelled Violence program and extension of existing community support measures in drought declared areas.

Funding received in 2015-16 will also:

- support the development and implementation of a Domestic and Family Violence Prevention Strategy and implementing the Government's response to the Domestic and Family Violence Taskforce Report.
- advance strategies that enable social and economic opportunities for women, seniors, young people, and people from culturally and linguistically diverse backgrounds.

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



Expenditure increases in the outyears is mainly due to the recurrent nature of major programs including increased funding to support Queensland's transition to the NDIS, funding increases associated with child and family reforms and funding for population growth, indexation and enterprise bargaining.

## **Departmental balance sheet**

The department's major assets are in Property, Plant and Equipment which are estimated to be \$294.6 million in 2015-16.

It is anticipated that asset values will remain relatively stable over the forward estimates. The minor movements relate to the expected completion dates of capital projects as well as revision of the rate of depreciation of the assets.

The department does not have any interest bearing liabilities or borrowings. Its main liabilities relate to grant payables and other sundry payables at year end. These liabilities are expected to remain relatively stable across the forward estimates.

# Controlled income statement

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Adjusted Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	7,13	2,504,508	2,490,871	2,624,048
Taxes		..	..	..
User charges and fees	1,8,14	9,322	23,562	14,635
Royalties and land rents		..	..	..
Grants and other contributions	2,9	5,289	42,896	43,448
Interest		466	514	296
Other revenue	3,15	1,632	5,755	1,500
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>2,521,217</b>	<b>2,563,598</b>	<b>2,683,927</b>
<b>EXPENSES</b>				
Employee expenses		560,254	555,478	576,153
Supplies and services	10,16	1,776,066	1,795,324	1,907,939
Grants and subsidies	4,17	143,311	170,789	158,301
Depreciation and amortisation		35,932	35,932	35,932
Finance/borrowing costs		..	..	..
Other expenses	5,11	3,267	4,759	5,179
Losses on sale/revaluation of assets	6,12	2,387	895	500
<b>Total expenses</b>		<b>2,521,217</b>	<b>2,563,177</b>	<b>2,684,004</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>421</b>	<b>(77)</b>

# Controlled balance sheet

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Adjusted Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	18,22	63,621	98,468	93,530
Receivables	19,23,27	49,222	211,025	125,398
Other financial assets		..	..	..
Inventories		..	..	..
Other		5,916	5,677	5,677
Non financial assets held for sale		..	517	..
<b>Total current assets</b>		<b>118,759</b>	<b>315,687</b>	<b>224,605</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		300,775	291,436	294,589
Intangibles	24,28	51,477	48,647	37,838
Other		..	..	..
<b>Total non-current assets</b>		<b>352,252</b>	<b>340,083</b>	<b>332,427</b>
<b>TOTAL ASSETS</b>		<b>471,011</b>	<b>655,770</b>	<b>557,032</b>
<b>CURRENT LIABILITIES</b>				
Payables	20,25,29	34,479	195,805	110,408
Accrued employee benefits	21,26	18,607	21,144	21,144
Interest bearing liabilities and derivatives		..	..	..
Provisions		657	149	149
Other		..	36	36
<b>Total current liabilities</b>		<b>53,743</b>	<b>217,134</b>	<b>131,737</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		2,236	2,602	2,602
Other		..	..	..
<b>Total non-current liabilities</b>		<b>2,236</b>	<b>2,602</b>	<b>2,602</b>
<b>TOTAL LIABILITIES</b>		<b>55,979</b>	<b>219,736</b>	<b>134,339</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>415,032</b>	<b>436,034</b>	<b>422,693</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>415,032</b>	<b>436,034</b>	<b>422,693</b>

# Controlled cash flow statement

Department of Communities, Child Safety and Disability Services	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	30,38,46	2,576,777	2,416,563	2,670,584
User charges and fees	31,39,47	9,775	26,388	16,334
Royalties and land rent receipts		..	..	..
Grants and other contributions	32,40,48	5,289	11,826	82,039
Interest received		466	514	296
Taxes		..	..	..
Other		191,133	203,571	207,466
<b>Outflows:</b>				
Employee costs		(560,254)	(555,478)	(576,153)
Supplies and services	41,49	(1,965,604)	(1,890,302)	(2,199,069)
Grants and subsidies	33,42,50	(220,180)	(181,363)	(158,301)
Borrowing costs		..	..	..
Other		(3,990)	(7,855)	(7,148)
<b>Net cash provided by or used in operating activities</b>		<b>33,412</b>	<b>23,864</b>	<b>36,048</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non financial assets	34,43,51	5,729	2,488	1,681
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non financial assets	35,52	(35,220)	(17,745)	(29,403)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(29,491)</b>	<b>(15,257)</b>	<b>(27,722)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	36,44	..	4,314	3,454
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	37,45	(5,694)	(13,809)	(16,718)
<b>Net cash provided by or used in financing activities</b>		<b>(5,694)</b>	<b>(9,495)</b>	<b>(13,264)</b>
<b>Net increase/(decrease) in cash held</b>		<b>(1,773)</b>	<b>(888)</b>	<b>(4,938)</b>
<b>Cash at the beginning of financial year</b>		<b>65,224</b>	<b>99,186</b>	<b>98,468</b>
Cash transfers from restructure		170	170	..
<b>Cash at the end of financial year</b>		<b>63,621</b>	<b>98,468</b>	<b>93,530</b>



# Administered income statement

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	58,63	236,838	236,950	242,826
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions	53,59,64	..	3,261	27,973
Interest		..	..	..
Other revenue	54,60,65	2,793	276	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>239,631</b>	<b>240,487</b>	<b>270,799</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies	55,61,66	238,984	256,302	253,949
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses	56,62,67	647	759	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government	57,68	..	276	..
<b>Total expenses</b>		<b>239,631</b>	<b>257,337</b>	<b>253,949</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>(16,850)</b>	<b>16,850</b>

# Administered balance sheet

Department of Communities, Child Safety and Disability Services	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	69,76	5,938	(11,414)	5,436
Receivables	70,73	606	1,625	1,625
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>6,544</b>	<b>(9,789)</b>	<b>7,061</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>6,544</b>	<b>(9,789)</b>	<b>7,061</b>
<b>CURRENT LIABILITIES</b>				
Payables	71,74	14,871	17,619	17,619
Transfers to Government payable		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>14,871</b>	<b>17,619</b>	<b>17,619</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>14,871</b>	<b>17,619</b>	<b>17,619</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>(8,327)</b>	<b>(27,408)</b>	<b>(10,558)</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	72,75,77	<b>(8,327)</b>	<b>(27,408)</b>	<b>(10,558)</b>

# Administered cash flow statement

Department of Communities, Child Safety and Disability Services	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	84,88	236,838	238,330	242,826
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions	78,85,89	..	3,261	27,973
Interest received		..	..	..
Taxes		..	..	..
Other	79,86	2,793	657	..
<b>Outflows:</b>				
Employee costs		..	163	..
Supplies and services		..	(157)	..
Grants and subsidies	80,87,90	(238,984)	(256,302)	(253,949)
Borrowing costs		..	..	..
Other	81	(647)	(930)	..
Transfers to Government	82,91	..	(276)	..
<b>Net cash provided by or used in operating activities</b>		..	<b>(15,254)</b>	<b>16,850</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>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	83	..	112	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	(7,109)	..
<b>Net cash provided by or used in financing activities</b>		..	<b>(6,997)</b>	..
<b>Net increase/(decrease) in cash held</b>		..	<b>(22,251)</b>	<b>16,850</b>
<b>Cash at the beginning of financial year</b>		<b>5,938</b>	<b>4,056</b>	<b>(11,414)</b>
Cash transfers from restructure		..	6,781	..
<b>Cash at the end of financial year</b>		<b>5,938</b>	<b>(11,414)</b>	<b>5,436</b>

# Explanation of variances in the financial statements

Payments for outsourced service delivery and other supplies and services are combined within total supplies and services.

## Income statement

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

1. User charges and fees: Increase is mainly due to revenue received for Youth Housing and Reintegration and Post Care Support programs from the Department of Housing and Public Works together with the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services revenue from grants and other contributions to user charges.
2. Grants and other contributions: Increase is due to the recognition of Commonwealth revenue relating to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) for older people as a result of changed roles and responsibilities of the State and Australian Government. These have been offset by the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services from grants and other contributions to user charges.
3. Other revenue: Increase is due to revenue received from grants refunds from non government organisations identified through the annual acquittal process.
4. Grants and subsidies: Increase is mainly due to payments relating to 2012-13 and 2013-14 Commonwealth revenues recognised in 2014-15 for the National Partnership Agreement for pay equity for the social and community services sector (SACS).
5. Other expenses: Increase is due to the reallocation of expense from losses on sale of assets/revaluation of assets to other expenses.
6. Loss on sale/revaluation of assets: Decrease is due to reallocation of expense from losses on sale of assets/revaluation of assets to other expenses.

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

7. Appropriation revenue: Increase is mainly due to new funding for Parenting Support for Queensland Families, Alcohol Fuelled Violence Program, an extension of existing drought relief arrangements, National Disability Insurance Scheme (NDIS) launch site, ongoing state funding for NDIS, Child and Family Reform initiatives, Commonwealth revenue relating to the National Partnership Agreement for pay equity for the social and community services sector (SACS), population growth and indexation funding for non-government organisations and enterprise bargaining increments offset by reductions for the effect on consolidated revenue of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements).
8. User charges and fees: Increase is mainly due to the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services grants and other contributions to user charges.
9. Grants and other contributions: Increase is due to the recognition of Commonwealth revenue relating to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) offset by the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services from grants and other contributions to user charges.
10. Supplies and services: Increase is mainly due to outsourced service delivery payments for Parenting Support for Queensland Families, Alcohol Fuelled Violence Program, an extension of existing drought relief arrangements, NDIS launch site, ongoing state funding for NDIS, Child and Family Reform initiatives, Commonwealth revenue relating to the National Partnership Agreement for pay equity for the social and community services sector (SACS), population growth and indexation offset by reductions for the effect on consolidated revenue of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements).
11. Other expenses: Increase is due to the reallocation of expense from losses on sale of assets/revaluation of assets to other expenses.
12. Losses on sale/revaluation of assets: Decrease is due to reallocation of expense from losses on sale of assets/revaluation of assets to other expenses.

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

13. Appropriation revenue: Increase is mainly due to new funding for Parenting Support for Queensland Families, Alcohol Fuelled Violence Program, an extension of existing drought relief arrangements, NDIS launch site, ongoing state funding for NDIS, Child and Family Reform initiatives, population growth and indexation for non-government organisations and enterprise bargaining increments offset by reductions for the Commonwealth revenue relating to the National Partnership Agreement for pay equity for the social and community services sector (SACS).
14. User charges and fees: Decrease is mainly due to not yet recognising revenue for Youth Housing and Reintegration and Post Care Support programs from Department of Housing and Public Works as the formal agreement is not yet complete.
15. Other revenue: Decrease is due to a reduction in revenue from grants refunds still to be identified through the annual payment acquittal process.
16. Supplies and services: Increase is mainly due to outsourced service delivery payments for Parenting Support for Queensland Families, Alcohol Fuelled Violence Program, an extension of existing drought relief arrangements, NDIS launch site, ongoing state funding for NDIS, Child and Family Reform initiatives, Commonwealth revenue relating to the National Partnership Agreement for pay equity for the social and community services sector (SACS), population growth and indexation offset by reductions for the effect on consolidated revenue of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements).
17. Grants and subsidies: Decrease is mainly due to the completion of payments relating to 2012-13 and 2013-14 Commonwealth revenues recognised in 2014-15 for the National Partnership Agreement for pay equity for the social and community services sector (SACS).

## **Balance sheet**

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

18. Cash assets: Increase is due to lower 2013-14 capital expenditure resulting in higher cash balances in 2014-15 for future capital expenditure.
19. Receivables - Current Assets: Increase is due to the recognition of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) net receivable and adjustments in the 2013-14 audited financial statements for GST input tax credits offset by sundry receivables. Budgets reflect ongoing Cross-Billing Arrangements that are in place until the implementation of the National Disability Insurance Scheme.
20. Payables - Current Liabilities: Increase is due to the recognition of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) net payable offset by adjustments in the 2013-14 audited financial statements for grants payable and taxes payable.
21. Accrued employee benefits - Current Liabilities: Increase is due to adjustments in salary and wages payable as a result of the timing of the end of financial year compared to salary and wages payment periods.

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

22. Cash assets: Increase is due to lower 2013-14 capital expenditure resulting in higher cash balances in 2014-15 for future capital expenditure.
23. Receivables - Current Assets: Increase is due to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) net payable from 2014-15 and 2015-16. Budgets reflect ongoing Cross-Billing Arrangements that are in place until the implementation of the National Disability Insurance Scheme.
24. Intangibles: Decrease is due to adjustments in the 2013-14 audited financial statements as a result of adjusting computer software carrying balances and associated accumulated amortisation.
25. Payables - Current Liabilities: Increase is due to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) net payable from 2014-15 and 2015-16. Budgets reflect ongoing Cross-Billing Arrangements that are in place until the implementation of the National Disability Insurance Scheme.
26. Accrued employee benefits - Current Liabilities: Increase is due to adjustments in salary and wages payable as a result of the timing of the end of financial year compared to salary and wages payment periods.

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

27. Receivables - Current Assets: Decrease is due to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) net receivable across 2014-15 and 2015-16. Budgets reflect ongoing Cross-Billing Arrangements that are in place up until the implementation of the National Disability Insurance Scheme.
28. Intangibles: Decrease is due to adjustments in the 2013-14 audited financial statements as a result of adjusting computer software carrying balances and associated accumulated amortisation.
29. Payables - Current Liabilities: Decrease is due to clearance of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) together with adjustments in the 2013-14 audited financial statements for grants payable and taxes payable. Budgets reflect ongoing Cross-Billing Arrangements that are in place until the implementation of the National Disability Insurance Scheme.

## Cash flow statement

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

30. Appropriation revenue: Decrease is mainly due to the net effect on consolidated revenue through appropriation receivable of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements).
31. User charges and fees: Increase is mainly due to revenue received for Youth Housing and Reintegration and Post Care Support programs from Department of Housing and Public Works together with the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services from grants and other contributions to user charges.
32. Grants and other contributions: Increase is due to the recognition of Commonwealth revenue relating to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) offset by the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services from grants and other contributions to user charges.
33. Grants and subsidies: Decrease is mainly due to the net accrual effect of amounts recognised in 2013-14 payable to the Commonwealth relating to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) offset by the payments relating to 2012-13 and 2013-14 Commonwealth revenues recognised in 2014-15 for the National Partnership Agreement for pay equity for the social and community services sector (SACS).
34. Sales of non financial assets: Decrease is due to the change in estimated proceeds from the sale of assets.
35. Payments for non financial assets: Decrease is mainly due to the delay in completion of projects and reprogramming of the capital program across financial years.
36. Equity injections: Increase in injections is due to the reclassification of equity funding, held by Queensland Treasury Corporation for the Elderly Parent Carer Innovation Trial, from equity injections to equity withdrawals.
37. Equity withdrawals: Increase in withdrawals is due to a review of the total capital acquisition program resulting in capital lapses and the reclassification of equity funding, held by Queensland Treasury Corporation for the Elderly Parent Carer Innovation Trial, from equity injections to equity withdrawals.

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

38. Appropriation revenue: Increase is mainly due to new funding for Parenting Support for Queensland Families, Alcohol Fuelled Violence Program, an extension of existing drought relief arrangements, NDIS launch site, ongoing state funding for NDIS, Child and Family Reform initiatives, Commonwealth revenue relating to the National Partnership Agreement for pay equity for the social and community services sector (SACS), population growth and indexation funding for non-government organisations and enterprise bargaining increments offset by reductions for the effect on consolidated revenue of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements).
39. User charges and fees: Increase is mainly due to the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services grants and other contributions to user charges.
40. Grants and other contributions: Increase is due to revenue receivable for the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) and the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services grants and other contributions to user charges.

41. Supplies and services: Increase is mainly due to outsourced service delivery payments for Parenting Support for Queensland Families, Alcohol Fuelled Violence Program, an extension of existing drought relief arrangements, NDIS launch site, ongoing state funding for NDIS, Child and Family Reform initiatives, Commonwealth revenue relating to the National Partnership Agreement for pay equity for the social and community services sector (SACS), population growth and indexation offset by reductions for the effect on consolidated revenue of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements).
42. Grants and subsidies: Decrease is mainly due to clearance of amount recognised in 2013-14 payable to the Commonwealth relating to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements).
43. Sales of non financial assets: Decrease is due to the change in estimated proceeds from assets identified for disposal.
44. Equity injections: Increase in injections is due to the change in the level of equity conversions to meet the expenditure profile of the Elderly Parent Carer Innovation Trial combined with the reclassification of equity funding, held by Queensland Treasury Corporation for the Elderly Parent Carer Innovation Trial, from equity injections to equity withdrawals.
45. Equity withdrawals: Increase in withdrawals is due to review of the total capital acquisition program resulting in capital lapses and the reclassification of equity funding, held by Queensland Treasury Corporation for the Elderly Parent Carer Innovation Trial, from equity injections to equity withdrawals.

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

46. Appropriation revenue: Increase is mainly due to new funding for Parenting Support for Queensland Families, Alcohol Fuelled Violence Program, an extension of existing drought relief arrangements, NDIS launch site, ongoing state funding for NDIS, Child and Family Reform initiatives, population growth and indexation for non-government organisations and enterprise bargaining increments offset by reductions for the Commonwealth revenue relating to the National Partnership Agreement for pay equity for the social and community services sector (SACS).
47. User charges and fees: Decrease is mainly due to not recognising revenue for Youth Housing and Reintegration and Post Care Support programs from Department of Housing and Public Works as the formal agreement is not yet complete.
48. Grants and other contributions: Increase is due to the recognition of Commonwealth revenue relating to the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) for older people as a result of changed roles and responsibilities of the State and Commonwealth government offset by the reclassification, based on the distinction between grants and service procurement payments, of Gambling Help Services from grants and other contributions to user charges.
49. Supplies and services: Increase is mainly due to outsourced service delivery payments for Parenting Support for Queensland Families, Alcohol Fuelled Violence Program, an extension of existing drought relief arrangements, NDIS launch site, ongoing state funding for NDIS, Child and Family Reform initiatives, Commonwealth revenue relating to the National Partnership Agreement for pay equity for the social and community services sector (SACS), population growth and indexation offset by reductions for the effect on consolidated revenue of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements).
50. Grants and subsidies: Decrease is mainly due to the completion of payments relating to 2012-13 and 2013-14 Commonwealth revenues recognised in 2014-15 for the National Partnership Agreement for pay equity for the social and community services sector (SACS).
51. Sales of non financial assets: Decrease is due to the change in estimated proceeds from assets identified for sale.
52. Payments for non financial assets: Increase is mainly due to the reprogramming of the capital acquisition program from 2013-14 and 2014-15 to 2015-16.

## **Administered income statement**

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

53. Grants and other contributions: Increase is due to the recognition of funds received from the Queensland Reconstruction Authority for 2012-13 and 2013-14 in relation to assistance provided for natural disasters.
54. Other revenue: Decrease is due to the reclassification of Other Revenue to Grants and Other Contributions.

55. Grants and subsidies: Increase is due to the recognition of expenditure incurred due to natural disasters in 2013-14 and 2014-15.
56. Other expenses: Increase is due to the estimated expenditure for the Australian Human Rights Commission Redress claims.
57. Transfer to Government: Increase is due to the return of concessions funding for electricity rebates from prior financial years following a review of eligibility criteria.

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

58. Appropriation receipts: Increase is due to demand growth and approved increases in the value of concessions.
59. Grants and other contributions: Increase is due to the recognition of funds to be received from the Queensland Reconstruction Authority for expenses incurred in 2014-15 and expected expenses in 2015-16 in relation to assistance provided by the Department to communities affected by natural disasters.
60. Other revenue: Decrease is due to the reclassification of Other Revenue to Grants and Other Contributions and the return of concessions funding for electricity rebates from prior financial years following a review of eligibility criteria.
61. Grants and subsidies: Increase is due to the impact of natural disasters in 2013-14 and 2014-15 together with the increase in concessions due to growth and indexation.
62. Other expenses: Decrease is due to a reduction in the number of Australian Human Rights Commission Redress claims.

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

63. Appropriation revenue: Increase is due to growth and increases in the value of concessions.
64. Grants and other contributions: Increase is due to the recognition of funds to be received from the Queensland Reconstruction Authority for expenses incurred in 2014-15 and expected expenses in 2015-16 in relation to assistance provided for natural disasters.
65. Other revenue: Decrease is due to return of concessions funding relating to electricity rebates from prior financial years following a review of eligibility criteria.
66. Grants and subsidies: Decrease is due to a reduction of expenses from natural disasters in 2013-14 and 2014-15, and an increase in concessions due to growth and indexation.
67. Other expenses: Decrease is due to a reduction in the number of Australian Human Rights Commission Redress claims.
68. Transfers of Administered Revenue to Government: Decrease is due to the return of concessions funding for electricity rebates from prior financial years following a review of eligibility criteria.

## **Administered balance sheet**

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

69. Cash assets: Decrease is in recognition of expenditure incurred for natural disasters in 2014-15 expected to be received in 2015-16 from the Queensland Reconstruction Authority.
70. Receivables - Current Assets: Increase is mainly due to an increase in GST receivables.
71. Payables - Current Liabilities: Increase is due to the recognition of expenditure in relation to assistance provided to communities for natural disasters in 2013-14 and 2014-15 yet to be paid.
72. Total Equity: Decrease is due to the recognition of expenditure incurred for natural disasters in 2014-15 resulting in a net loss. Reimbursement is expected to be received in 2015-16 from the Queensland Reconstruction Authority.

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

73. Receivables - Current Assets: Increase is mainly due to an increase in GST receivables.
74. Payables - Current Liabilities: Increase is due to the recognition of expenditure in relation to assistance provided to communities for natural disasters in 2013-14 and 2014-15 yet to be paid.
75. Total Equity: Decrease is due to the recognition of expenditure incurred for natural disasters in 2013-14 and 2014-15.



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

- 76. Cash assets: Increase is due to the recognition of revenue to be received from the Queensland Reconstruction Authority for prior year natural disaster events.
- 77. Total Equity: Increase is in recognition of revenue to be received from the Queensland Reconstruction Authority for prior year natural disaster events resulting in a net profit.

## **Administered cash flow statement**

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

- 78. Grants and other contributions: Increase is due to the recognition of funds to be received from the Queensland Reconstruction Authority for 2012-13 and 2013-14 in relation to assistance provided for natural disasters.
- 79. Other operating inflow: Decrease is due to the reclassification of Other Revenue to Grants and Other Contributions.
- 80. Grants and subsidies: Increase is due to recognising expenditure incurred in relation to natural disasters in 2013-14 and 2014-15.
- 81. Other operating outflows: Increase is due to recognition of funding from the Australian Human Rights Commission for Redress claims and finalisation of the abolition of the Commission for Children and Young People and Child Guardian (CCYPCG).
- 82. Transfer to Government: Increase is due to the return of concessions funding for electricity rebates from prior financial years following a review of eligibility criteria.
- 83. Equity injections: Increase is due to the recognition of funding from the Australian Human Rights Commission for Redress claims.

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

- 84. Appropriation receipts: Increase is due to demand growth and approved increases in the value of concessions.
- 85. Grants and other contributions: Increase is due to the recognition of funds to be received from the Queensland Reconstruction Authority for expenses incurred in 2014-15 and expected expenses in 2015-16 in relation to assistance provided by the Department to communities affected by natural disasters.
- 86. Other operating inflow: Decrease is due to the reclassification of Other Revenue to Grants and Other Contributions and the return of concessions funding for electricity rebates from prior financial years following a review of eligibility criteria.
- 87. Grants and subsidies: Increase is due to the impact of natural disasters in 2013-14 and 2014-15 together with the increase in concessions due to growth and indexation.

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

- 88. Appropriation receipts: Increase is due to growth and the value of concessions.
- 89. Grants and other contributions: Increase is due to the recognition of funds to be received from Queensland Reconstruction Authority for expenses incurred in 2014-15 and expected expenses in 2015-16.
- 90. Grants and subsidies: Decrease is due to a reduction in expenditure relating to natural disasters in 2013-14 and 2014-15, and an increase in concessions due to growth and indexation.
- 91. Transfers to Government: Decrease is due to the cessation of return of concessions funding for electricity rebates from prior financial years following a review of eligibility criteria.

# 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)



