

Service Delivery Statements

Department of Communities, Child Safety and Disability Services

2016-17 Queensland Budget Papers

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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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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 the Prevention of Domestic and Family Violence, Minister for Disability Services, Minister for Seniors and Minister Assisting the Premier on North Queensland and Minister for Employment and Industrial Relations, Minister for Racing and Minister for Multicultural Affairs:

**Minister for Communities, Women and Youth,
Minister for Child Safety and
Minister for the Prevention of Domestic and Family Violence**
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

**Minister for Employment and Industrial Relations, Minister for
Racing and Minister for Multicultural Affairs**
The Honourable Grace Grace 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

Departmental overview

The purpose of the Department of Communities, Child Safety and Disability Services is to enable all Queenslanders to participate in and contribute to a fair, resilient and prosperous State. The department's total operating expenditure for 2016-17 is \$2.818 billion, representing an increase of five per cent compared to the 2015-16 Budget. State indexation of 2.7 per cent will be applied to existing State funded ongoing service arrangements with non-government organisations.

The department contributes to the Queensland Government's objectives for the community of delivering quality frontline services; building safe, caring and connected communities; and creating jobs and a diverse economy. It does so by investing in social services and infrastructure and leveraging community efforts to address the causes and consequences of violence, abuse and exclusion, to create pathways to jobs, and to assist with cost of living pressures. Together with other government investments, this helps to reduce inequalities in opportunity and prosperity.

In 2016-17, the department's priorities include:

- getting Queensland ready for the National Disability Insurance Scheme (NDIS), and transitioning smoothly during the progressive roll out
- continuing delivery of quality disability services including supported accommodation and respite services
- transforming family and parenting supports so that children and families receive assistance when they need it
- transforming child protection to enable children and families to maintain safety, wellbeing and belonging
- reducing the over-representation of Aboriginal and Torres Strait Islander Queenslanders in child protection
- enabling children and young people in care to thrive, and transition successfully to adult life
- preventing and responding to domestic and family violence
- implementing strategies that enable social and economic opportunities for women, seniors, young people, and people from culturally and linguistically diverse backgrounds
- improving financial resilience and inclusion and administering concessions
- facilitating responsive and integrated services especially for people and places with complex and high needs
- building social cohesion and connectedness through community action and partnerships
- improving disaster readiness and resilience and effectively supporting community recovery
- growing capacity and capability in Queensland's social services, one of our largest and fastest growing industries.

A selection of the department's key deliverables for 2016-17 include:

- child and family services and reforms, including collaborating with other agencies to implement the Supporting Families Changing Futures reforms; commissioning additional child and family and parenting services; developing an action plan to improve life outcomes for vulnerable Aboriginal and Torres Strait Islander children and families and reduce over-representation in child protection
- domestic and family violence prevention, including facilitating and implementing the Domestic and Family Violence Prevention Strategy; developing a Violence Against Women Prevention Plan; and commissioning additional domestic and family violence services
- disability services and reforms, including leading and facilitating whole-of-government NDIS transition planning and implementation; delivering the agency's Disability Services reform and readiness initiatives; and progressing the NDIS Workforce Transition Strategy 2016-2019
- social services and reforms, including partnering with stakeholders to implement a community services jobs, skills and industry strategy; supporting service integration and place-based approaches; co-developing outcomes frameworks; and supporting innovative investment and service initiatives
- community inclusion, participation and resilience strategies, including strategies for women, seniors, young people and people from culturally and linguistically diverse backgrounds; responding to recommendations from the Advisory Taskforce on Residential Transition for Ageing Queenslanders; release of the Queensland: an age friendly community Strategy; facilitating a Queensland financial inclusion and resilience plan; supporting neighbourhood centres and community hub initiatives; developing a Queensland multicultural policy and action plan and establishing the Multicultural Queensland Advisory Council
- organisational strategies, including implementing the Aboriginal and Torres Strait Islander Cultural Capability Action Plan; building capability and innovation in key practice and functional areas; implementing the Our Future Ways of Working Digital Strategy and continuing to streamline information and data sharing; engaging and listening to citizens, customers and communities; and valuing, developing and engaging our staff.

Service performance

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, belonging 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
- provides and invests in services delivered by the department and funded non-government organisations which support families to safely care for their children
- provides services to protect children and young people who have been harmed, or who are at risk of harm, and secures their future safety and well-being
- 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
- implements initiatives arising from the Supporting Families Changing Futures reforms.

2016-17 service area highlights

In 2016-17 the total operating expenditure for Child and Family Services is \$1.011 billion, representing an increase of 8.2 per cent on the 2015-16 Budget.

Funding of \$100 million has been provided to continue the investment in services for vulnerable families and their children, in line with the Supporting Families Changing Futures reforms. In 2016-17, specific initiatives include:

- \$13.8 million for Family and Child Connect services including two new services in Mt Isa/Gulf and Cape York/Torres Strait to complete the state-wide rollout. The network of community-based intake and referral services are projected to assist 35,000 families per year
- \$45.7 million for Intensive Family Support services across the state which will complement the Family and Child Connect services. These Intensive Family Support services help families with multiple and complex needs
- \$3.3 million for support to young people through the Next Step Care initiative
- \$2.9 million to improve Collaborative Family Decision Making and expand capacity to facilitate family group meetings
- \$1.8 million to establish the Office of the Child and Family Official Solicitor and improve departmental participation in child protection court proceedings.

Addressing the over-representation of Aboriginal and Torres Strait Islander children and families in the child protection system is a key priority for the Government. The department will co-lead and facilitate development of an Action Plan for vulnerable Aboriginal and Torres Strait Islander children and families. Over five years, over \$150 million (inclusive of Supporting Families Changing Futures reform funding) has been committed to revamp and expand parenting and family support and well-being services delivered by Aboriginal and Torres Strait Islander organisations. In 2016-17, specific initiatives include:

- \$10 million to support the expansion and integration of Aboriginal and Torres Strait Islander family support and child protection services
- \$2.9 million to trial new community-based referral and early intervention services for Indigenous families in seven discrete Aboriginal communities.

Training regarding the Strengthening Families Protecting Children Framework for Practice and other practice priorities will continue in this period to improve child protection assessment and family engagement. This will deliver better engagement and outcomes for vulnerable children and families in need.

An Empowering Families Innovation Fund will be established with an investment of \$6 million over three years to support innovative prevention and intervention strategies that strengthen families, support reunification and support greater stability and permanency of children in care.

Families will also continue to benefit from the investment of \$6.6 million over two years from 2015-16 for the delivery of Parenting Support for Queensland Families. This initiative is providing families in Queensland with access to the world renowned Triple P Program which improves the knowledge, skills and confidence of parents.

Funding of \$1.2 million over five years has been allocated to establish a scholarship scheme in partnership with the Smith Family to support up to 100 young women leaving care to access higher education.

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Child and Family Services				
Service standards				
<i>Effectiveness measures</i>				
Rate of children entering out-of-home care per 1000 children (0-17 years of age)	1, 2	1.8	2.0	1.6
Rate of substantiated harm per 1000 children (0-17 years of age)	1, 3	5.6	5.0	5.0
Rate of children subject to protective orders per 1000 children (0-17 years of age)	1, 4, 7	8.1	8.4	8.3
- Aboriginal and Torres Strait Islander children	5	43	45.3	45
- Non-Indigenous children	6	5.3	5.3	5.3
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services	8	55%	55%	58%
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements	9	40%	40%	40%
<i>Efficiency measures</i>				
Out-of-home expenditure per placement night	10	New Measure	New Measure	\$145 per night

Notes:

- Using a 'rate per 1000' as the unit of measure allows for changes in population to be taken into account from year to year.
- 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. 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 services reforms, is expected to occur over several years. From July 2012, the rate of children entering out-of-home care has declined from 2.4 per 1000 and is predicted to be two per 1000 children at the end of 2015-16.
- This is an indirect measure of effectiveness of the community and government efforts to protect children and young people from harm. The result is predicted to continue to be stable at five per 1000 children in 2016-17 based on an Estimated Actual of five per 1000 for 2015-16.
- 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 services reforms is expected to occur over several years.
- Historical data shows an upward trend in the number and rate per 1000 Aboriginal and Torres Strait children subject to protective orders. The 2015-16 Estimated Actual for Aboriginal and Torres Strait children is 45.3 children per 1000. It is anticipated that the series of initiatives, including Indigenous specific initiatives being implemented as a result of the child and family services reforms, will begin to reverse the historically upward trend by the end of June 2017.
- The 'Non-Indigenous children' result is anticipated to be maintained at 5.3 per 1000 children which reflects stability after a series of declines over recent years.

7. The terminology used in this measure has been amended to improve clarity. The calculation methodology has not changed. The term 'Non-Indigenous children' replaces the term 'Other children' as presented in the 2015-16 *Service Delivery Statement*. This category includes children whose Indigenous status is unknown or not stated. The 2016-17 Target/Estimate is a decrease from the 2015-16 Estimated Actual of 8.4 per 1000.
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. The increase in the 2016-17 Target/Estimate reflects the outcomes of a series of Indigenous specific initiatives being implemented by the department.
9. Long term 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 one or two placements. However, over the last two years, from July 2013 to June 2015, stability rates have improved to consistently be around 40 per cent. The 2016–17 Target/Estimate reflects the desire to maintain current performance levels.
10. Total expenditure includes all costs associated with the provision of services to all children in foster, kinship and residential care out-of-home care. This measure is also reported in the annual Productivity Commission Report on Government Services.

Disability Services

Service area objective

To enable Queenslanders with disability to have choice and control in their lives through access to disability services and other supports, and support for the transition to the National Disability Insurance Scheme (NDIS).

Service area description

Disability Services:

- leads and facilitates the delivery of disability services and community care services for people under 65 years of age
- 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, and learning and skill development
- leads and facilitates whole-of-government NDIS transition planning and implementation
- supports initiatives that create inclusive communities and services for people with disability.

2016-17 service area highlights

In 2016-17, the total operating expenditure for disability services funding for the department is \$1.704 billion, representing an increase of 10.1 per cent on the 2015-16 Budget.

From 1 July 2016, Queensland will commence its statewide transition to the full scheme NDIS. The NDIS will provide greater choice and control and social and economic participation for people with disability. From 2019-20, when the scheme is fully implemented, the Queensland Government will contribute \$2.035 billion per annum to the NDIS. This represents a bigger investment than has ever been made for people with disability in Queensland.

From 2016-17, as Queenslanders transition into the NDIS the Queensland Government will provide funding to the National Disability Insurance Agency (NDIA) to administer the NDIS. As a result of these changed arrangements, funding for disability services will be made via administered payments to the NDIA. Consequently, from 2016-17, as clients move into the NDIS there will be a progressive reduction in the department's controlled funding for disability services and an increase in its administered funding (refer Table below).

	2015-16 Budget \$M	2016-17 Budget \$M	% increase
Disability services funding			
Department Controlled funding	1,547.293	1,584.418	
Department Administered funding for the NDIS ^{1,2}		119.200	
Total department funding for disability services	1,547.293	1,703.618	10.1%

Notes

1. Queensland's contribution of up to \$136.9 million as per the Bilateral Agreement between the Commonwealth and Queensland: Transition to a National Disability Insurance Scheme consists of these funds plus "in kind" funding of \$7.4 million from the department's controlled account and funding contributions from other Queensland Government agencies.
2. Other Queensland government agencies are contributing \$10.3 million toward the NDIS. This is held in the department's administered account and is in addition to the \$119.2 million.

In 2016-17, Disability Services will continue to work closely with the NDIA and other organisations to prepare participants, service providers, government agencies and the broader community for the NDIS. Funding of \$5 million will be provided in 2016-17 for NDIS readiness initiatives.

In 2016-17, Disability Services will continue to deliver quality disability services, including supported accommodation and respite services, as well as providing:

- \$3.3 million for housing solutions for people with disability for whom other housing options do not present a sustainable solution
- \$4.9 million to continue to deliver innovative strategies to provide sustainable living options for adults with disability when they can no longer be cared for by their elderly parents
- \$5.6 million to provide assistance to up to 300 young people with disability leaving school
- \$11.6 million to provide support for up to 64 young adults with disability exiting the care of the State
- \$2.2 million to assist people with spinal cord injuries to leave the Princess Alexandra Hospital

- \$2 million to assist people who are able to be discharged from hospital to move to community living with supports with a priority for long-stay patients in acute hospital settings
- \$7.5 million to support families of children with disability who have critical need
- \$10 million for aids and equipment and vehicle modifications.

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Disability Services				
Service standards <i>Effectiveness measures</i> Number of Queenslanders with disability accessing departmental delivered and/or funded specialist disability support services	1	New measure	New measure	25,000-27,000
Rate per 1000 population users of community care services - all users - Aboriginal and Torres Strait Islander people aged 49 years and under - People born in non-English speaking countries aged 64 years and under	2	New measure	New Measure	9 5.3 7.8
Total estimated expenditure per service user receiving the department's administered specialist disability services	3	\$44,000 to \$45,500	\$45,500	\$45,000 to \$47,000

Notes:

1. This is designed to measure the number of clients receiving specialist disability support services delivered and or funded by the department.
2. This measure is broken into three parts that all use a 'rate per 1000' of the relevant population, as the unit of measure allows for changes in population to be taken into account from year to year. The wording and calculation method of this measure is consistent with national data reported as part of the Report on Government Services (ROGS).
3. Disability service users can receive multiple services. The overall cost per user, is for those services (regardless of service type) delivered and/or funded 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 ROGS.

It is anticipated the total estimated expenditure per service user will increase as a result of the comparison time periods used to calculate this measure. Expenditure will be based upon the 2014-15 financial year and user numbers on the 2015-16 financial year. This method is consistent with that used and reported in previous *Service Delivery Statements* and ROGS reports. The number of service users is anticipated to decline following the transfer of people with disability to NDIS.

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 strategies to improve the social and economic participation of seniors, carers, young people and people from culturally and linguistically diverse backgrounds
- invests in services delivered by non-government organisations for vulnerable groups and individuals
- leads and facilitates initiatives to strengthen the Queensland community services sector
- leads and supports social and human recovery in disaster-impacted communities
- leads the Queensland Women's Strategy
- contributes to the implementation of the Queensland Domestic and Family Violence Prevention Strategy
- facilitates the Violence Against Women Prevention Plan.

2016-17 service area highlights

In 2016-17 the total operating expenditure for Community Services is \$223 million, representing an increase of 10.2 per cent on the 2015-16 Budget.

Funding of \$3.5 million will be provided in 2016-17 for new rest and recovery services in 15 Safe Night Precincts to reduce alcohol related violence and create safer entertainment precincts.

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

Funding of \$25 million over four years from 2016-17 has been reprioritised by the department for the Financial Resilience program announced in the 2015-16 Budget. The program has been redesigned and enhanced, and will include new financial counselling positions, continued emergency relief, further financial literacy initiatives and Good Money shops. The department will partner with Good Shepherd Microfinance to pilot Good Money shops in the Gold Coast and Cairns areas.

Good Money shops offer safe, affordable and responsible financial services for people on low incomes who are otherwise excluded from mainstream financial services. This will support Queenslanders to respond better to financial stresses, personal issues and cost of living pressures. This program will be informed by a Queensland Financial Resilience and Inclusion Action Plan.

Funding totalling \$89.5 million over five years from 2015-16 has been provided for the department to implement the Queensland Government's response to a number of the recommendations of the Domestic and Family Violence Taskforce *Not Now, Not Ever* Report and the Queensland Domestic and Family Violence Prevention Strategy. This includes:

- \$3.4 million over five years has been provided for the integrated response trial in Logan/Beenleigh including funding to enhance the capacity of support services
- \$8.2 million over four years commencing 2016-17 to establish new High Risk Teams (HRT) to support the development of integrated responses to domestic and family violence in seven new catchment areas. This includes the establishment of integrated response trials in Mount Isa and Cherbourg along with the expanding integrated response trial in Logan-Beenleigh, with integrated responses to commence from 2017-18 in Cairns/Mossman, Brisbane, Ipswich, Mackay/Whitsunday and Moreton Bay areas. Total funding provided for this initiative across Government is \$24.2 million over four years
- \$10.3 million over four years commencing 2016-17 for new or enhanced perpetrator interventions, including a pilot of the Child Safety Walking with Dads initiative in Mount Isa, Sunshine Coast and Moreton Bay. An external organisation will also be engaged to review the practice standards for working with those experiencing domestic and family violence and to develop a suite of tools to support monitoring of perpetrator intervention programs

- \$43.1 million over four years commencing 2016-17 for new and enhanced domestic and family violence services to be directed to existing service gaps, prioritising areas where HRTs are established
- \$10.8 million over four years commencing 2016-17 to expand existing and implement new ICT solutions, supporting integrated service responses and to increase victim access to support
- \$6.8 million over four years commencing 2016-17 for the development of training for frontline professionals to support the delivery of quality services and to upskill workers, particularly in rural and remote locations
- \$4.4 million over five years commencing 2015-16 has been provided for five new services located in Mackay, Moreton Bay, Inala, Ipswich and the Redlands to support women who have experienced sexual assault, including assault within an intimate partner relationship
- \$846,000 over five years commencing 2015-16 has been provided for home safety upgrades brokerage to domestic violence counselling services. This brings the number of services to 28 across Queensland that are now allocated funding to provide for upgrades to home security of victims to support them, and their children, to remain safely in their own homes, close to existing support networks
- \$1 million provided in 2015-16 for domestic and family violence counselling initiatives
- \$508,000 over two years commencing 2015-16 has been provided to increase the capacity of domestic violence services to support the Southport Domestic Violence Court trial, in accordance with Recommendation 96 of the *Not Now, Not Ever* Report.

Additional funding of \$6.1 million over four years has been provided for initiatives to deliver the Queensland: an age friendly community Strategy and implement recommendations from the Parliamentary Inquiry into the adequacy of existing financial protections for Queensland's seniors, including:

- \$1 million per annum over three years commencing in 2017-18 to establish a grant program, Advancing Queensland: an age-friendly community, to seed fund community initiatives that involve partnerships with local councils and other organisations to test, implement and promote innovative age-friendly projects
- \$100,000 per annum over four years from 2016-17 to expand the statewide Seniors Enquiry Line to improve services throughout Queensland, including enhancing access to specific expertise and advice on a range of consumer protection issues and scams
- \$900,000 per annum over three years commencing in 2017-18 to Seniors Legal and Support Services and the Elder Abuse Prevention Unit to support service delivery, particularly in regional and remote areas and under-served metropolitan areas such as the Gold Coast and Sunshine Coast.

Funding of \$6.9 million over four years has been provided for the Neighbourhood Centre Investment Strategy, including funding to enhance the sustainability of 43 existing small neighbourhood centres across Queensland and to trial Community Connect Workers from January 2017 within neighbourhood centres in Manoora, Darra, Lockyer Valley, Gympie, Eagleby, Nerang, Chinchilla, Blackall-Tambo, Upper Ross, Bowen, Monto and Mossman to strengthen the role these centres play in linking individuals and families to specialist services, including those affected by domestic and family violence.

Additional funding of \$2 million in 2016-17 and \$500,000 ongoing from 2017-18 has been provided to modernise the Community Recovery Disaster Management system. This includes working with stakeholders to develop programs to improve the disaster resilience of vulnerable people and support organisations and to improve customer responsiveness, recovery planning and capability across the community recovery workforce.

Multicultural Affairs Queensland (MAQ) has committed \$770,000 in 2016-17 to lead the implementation of the *Multicultural Recognition Act 2016*, including for the development of a Queensland multicultural policy and action plan, establishment of and support for the Multicultural Queensland Advisory Council, and for promotion of the Multicultural Queensland Charter. These initiatives will contribute to social and economic opportunities for people from culturally and linguistically diverse backgrounds across Queensland.

Funding of \$1 million in 2016-17 will provide support through the Celebrating Multicultural Queensland grants program for community events and projects to celebrate and promote the benefits of multiculturalism.

Funding of \$2.1 million in 2016-17 will provide support through the Community Action for a Multicultural Society program to facilitate social connectedness for culturally and linguistically diverse individuals and groups.

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Community Services¹				
Service standards				
<i>Effectiveness measures</i>				
Non-government organisations are satisfied with their engagement with the department	2	80% or greater	89%	85% or greater
Effective engagement of stakeholders in the development of policies, programs and legislation	3	New measure	New measure	75%
Number of people attending events funded by MAQ	4	New measure	New measure	1 million
<i>Efficiency measures</i>				
Percentage of Senior and Carer cards issued within 20 working days of application	5	New measure	New measure	90%

Notes:

- Detailed information on the non-financial performance of the department for seniors, young people, people from culturally and linguistically diverse backgrounds and people experiencing domestic and family violence can be found in the department's Annual Report, which is available on the department's website at: <https://www.communities.qld.gov.au/gateway/about-us/corporate-publications>.
A number of strategies are being developed during 2016. Appropriate criteria to measure the effectiveness of these strategies in assisting vulnerable cohorts will be developed as part of action plans.
- Non-government organisation satisfaction is used as an overall measure of perceived quality of service provided by the department. This information is collected through an annual survey.
- Annual overall satisfaction survey of Ministers' and departmental advisory groups, partnership forums and regional reference groups.
- Each year a significant number of events are funded by the department to support increased social cohesion, community awareness of Queensland's multicultural identity and social connectedness. The intent of the Celebrating Multicultural Queensland event grants is to encourage the wider community to become aware of cultural diversity. MAQ considers a key proxy measure of this is the count of attendance at funded events. This information is provided via acquittal reports submitted by funded event organisations.
- Each year the department issues or renews up to 100,000 seniors and carer cards, providing transport and other financial benefits to users. The time to issue a card is seen as a proxy efficiency measure.

Discontinued measures

Performance measures included in the 2015-16 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Community Services				
Percentage reduction of the regulatory burden on non-government organisations	1	23% to 24%	N/A	Discontinued measure
Service area: Disability Services				
Number of Queenslanders with disability accessing support services	2	46,000 to 47,000	45,500	Discontinued measure

Notes:

1. This measure has been discontinued as it is not an accurate measure of effectiveness or efficiency. As such, no count has occurred for 2015-16.
2. This is designed to measure the number of clients receiving disability support services. This measure is discontinued to allow separate reporting of specialist disability service recipients (who from 2016-17 will progressively transition to the NDIS) and Community Care service provision (which will have a residual State delivered/funded service delivery component).

Administered items

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

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

From 1 July 2016, funding of \$129.5 million associated with Queensland Disability Services clients transitioning to the NDIS has been transferred from the Department of Communities, Child Safety and Disability Services, the Department of Transport and Main Roads, the Department of Health and the Department of Education and Training controlled expenditures to the department's administered account to enable timely payment to the National Disability Insurance Agency of Queensland's contribution as agreed in the Bilateral Agreement between the Commonwealth and Queensland: Transition to a National Disability Insurance Scheme.

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 2016-17, the total operating expenditure for administered items is \$393 million.

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

Departmental budget summary

The table below shows the total resources available in 2016-17 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	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	32,817	34,519	17,162
Balance of service appropriation	2,591,231	2,586,937	2,777,059
Other revenue	59,879	83,871	24,209
Total income	2,683,927	2,705,327	2,818,430
Expenses			
Child and Family Services	934,687	936,056	1,011,308
Community Services	202,024	212,348	222,704
Disability Services	1,547,293	1,557,002	1,584,418
Total expenses	2,684,004	2,705,406	2,818,430
Operating surplus/deficit	(77)	(79)	..
Net assets	422,693	445,973	430,795
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	35,616
Appropriation revenue	242,826	241,073	354,106
Other administered revenue	27,973	27,687	5,909
Total revenue	270,799	268,760	395,631
Expenses			
Transfers to government	..	..	..
Administered expenses	253,949	245,893	392,892
Total expenses	253,949	245,893	392,892
Net assets	(10,558)	(12,449)	(9,710)

Note:

1. Appropriation revenue includes State and Commonwealth funding.

Service area sources of revenue¹

Sources of revenue 2016-17 Budget					
Department of Communities, Child Safety and Disability Services	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Child and Family Services	1,011,308	1,006,847	3,894	539	28
Community Services	222,704	211,012	11,437	77	178
Disability Services	1,584,418	1,199,956	6,435	376,406	1,621
Total	2,818,430	2,417,815	21,766	377,022	1,827

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 2015-16 State Budget. Further details are contained in *Budget Paper 4*.

Department of Communities, Child Safety and Disability Services	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures					
Administered	..	..	..	..	..
Departmental ¹	1,713	17,968	27,852	30,845	22,069
Capital measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..

Note:

- Figures reconcile with *Budget Paper 4*, including the whole-of-government expense measures 'Brisbane CBD government office agency rental impacts' and 'Reprioritisation allocations'.

Departmental capital program

The capital works program for the department is \$32.7 million in 2016-17. 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 2016-17:

- \$5.2 million to continue infrastructure upgrades, rectification works, 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.
- \$1.2 million in 2016-17 (\$3.5 million in total) to establish a new community centre on department-owned vacant land at 79 Poinsettia Street, Inala.
- \$1.1 million in 2016-17 (\$2.6 million in total) to replace the existing neighbourhood centre at Taylor Street, East Murgon which is not fit-for-purpose.
- \$200,000 in 2016-17 (\$1.2 million in total) to undertake a major upgrade of the existing neighbourhood centre in George Street, Mackay to improve connectivity between building spaces, increase functionality and efficiency and address overcrowding.
- \$400,000 in 2016-17 to upgrade the Women's Community Centre at Mackay to improve operational efficiency of the facility and allow the Women's Centre and Domestic Violence Resource Centre to provide joined-up service responses.
- \$330,000 in 2016-17 to upgrade the Arthur Peterson Diversionary Centre in Mount Isa to meet growing demands for safe food preparation by providing a new kitchen, enhancing client security and providing a new external shade structure over the outdoor dining area.
- \$3.5 million in 2016-17 for building upgrades comprising \$1.5 million to continue the Building Code compliance upgrade program for state-wide neighbourhood centres and \$2 million for general upgrades and minor works.
- \$9.8 million has been allocated for enhancement to various existing information systems and ICT programs associated with grants management, documents and records management, reporting and business intelligence, community recovery and child and family initiatives. These enhancement and programs will provide additional system functionality, information security, improved service delivery and business efficiencies.

Capital budget

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
Capital purchases¹				
Total land, buildings and infrastructure		16,976	13,691	11,120
Total plant and equipment		8,762	5,979	12,142
Total other capital		3,665	2,947	9,426
Total capital purchases		29,403	22,617	32,688

Note:

1. For more detail on the agency's capital acquisitions please refer to *Budget Paper 3*.

Staffing^{1, 2}

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Child and Family Services		2,490	2,490	2,500
Community Services		334	334	333
Disability Services	3	3,170	3,170	3,109
TOTAL		5,994	5,994	5,942

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. Reduction in staffing in Disability Services reflects the transition of clients to the National Disability Insurance Scheme.

Budgeted financial statements

Analysis of budgeted financial statements

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

Departmental income statement

Total expenses are estimated to be \$2.818 billion in 2016-17, an increase of almost \$134.5 million over the 2015-16 Budget.

Increased funding will be directed to the following priorities:

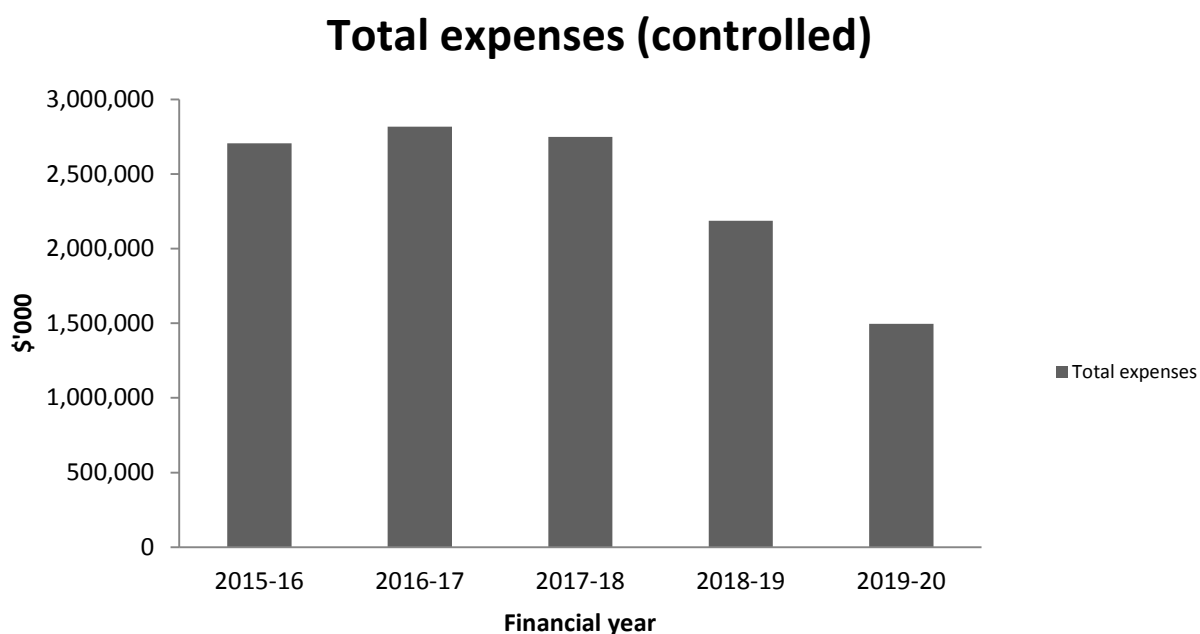
- state indexation of 2.7 per cent will be applied to all existing State funded ongoing service arrangements
- critical demand pressures in disability services, including young people with disability leaving school, young adults leaving care and assisting people with spinal cord injuries to leave hospital
- child and family service reforms including reducing the over-representation of Aboriginal and Torres Strait Islander Queenslanders in child protection and transforming family and parenting supports so that children and families receive assistance when they need it
- enterprise bargaining increases for departmental staff.

Funding has also been directed to a number of other priorities including:

- further payments to eligible funded service organisations in accordance with the National Partnership Agreement on Pay Equity for the Social and Community Services sector
- the Queensland Government's response to a number of the recommendations of the *Not Now, Not Ever* Report and the Domestic and Family Violence Strategy
- getting Queensland ready for the National Disability Insurance Scheme (NDIS), and transitioning smoothly during the progressive roll out
- implementing strategies that enable social and economic opportunities for women, seniors, young people, and people from culturally and linguistically diverse backgrounds
- transforming child protection to enable children and families to maintain safety, wellbeing and belonging.

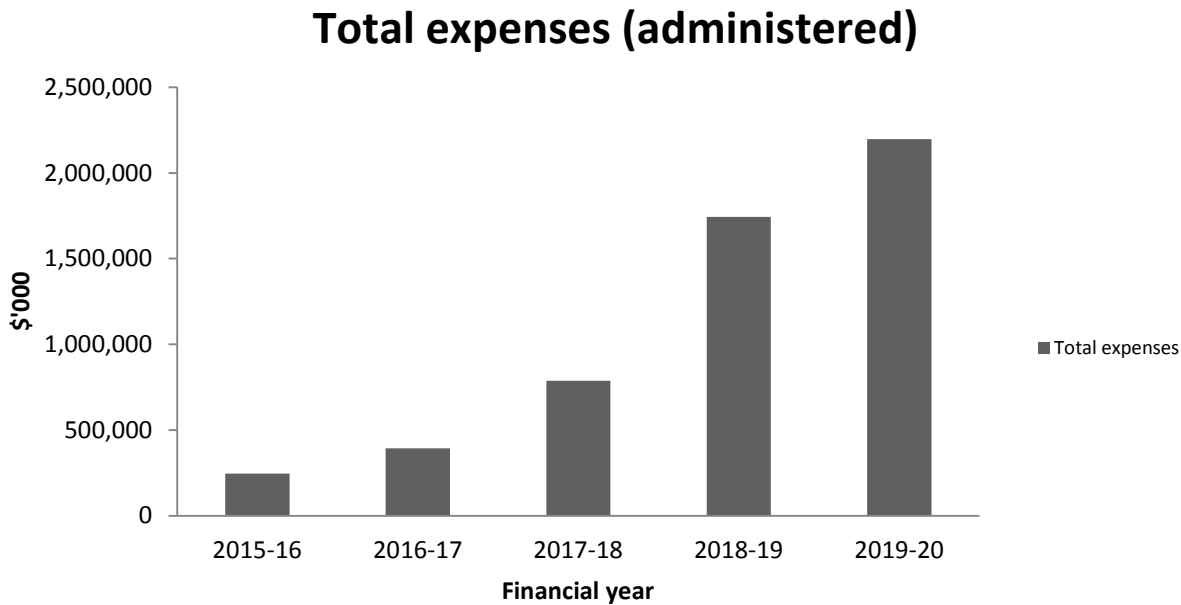
The reduction in expenditure in the outyears shown in the graph below is mainly due to Queensland's transition to the NDIS, with the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17, ending in full transition to the scheme on 30 June 2019.

Chart: Total Controlled expenses across the Forward Estimates period



From 2016-17, as Queenslanders transition into the NDIS the Queensland Government will provide funding to the National Disability Insurance Agency (NDIA) to administer the NDIS. As a result of these changed arrangements, funding for disability services will be made via administered payments to the NDIA. Consequently, from 2016-17, as clients move into the NDIS there will be a progressive reduction in the department's controlled funding for disability services and an increase in its administered funding.

Chart: Total Administered expenses across the Forward Estimates period



Departmental balance sheet

The department's net assets have only changed marginally despite the completion in 2015-16 of net payments relating to prior years transactions to the Australian Government for the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services cross-billing arrangements with the clearance of related 2015-16 accruals producing material reductions in both receivables and payables.

The department's major assets are in property, plant and equipment, estimated to be \$296.8 million in 2016-17.

It is anticipated that asset values will remain relatively stable over the forward estimates. The minor movements relate to the revision of the rate of depreciation of the assets.

The 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	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	5,11	2,624,048	2,621,456	2,794,221
Taxes		..	..	..
User charges and fees	1,6	14,635	23,059	21,766
Royalties and land rents		..	..	..
Grants and other contributions	7,12	43,448	44,170	822
Interest		296	313	121
Other revenue	2,13	1,500	16,329	1,500
Gains on sale/revaluation of assets		..	..	..
Total income		2,683,927	2,705,327	2,818,430
EXPENSES				
Employee expenses	8	576,153	573,748	593,406
Supplies and services	3,9,14	1,907,939	1,942,002	2,032,570
Grants and subsidies		158,301	153,540	156,441
Depreciation and amortisation	4,10	35,932	30,437	30,334
Finance/borrowing costs		..	..	..
Other expenses		5,179	5,149	5,179
Losses on sale/revaluation of assets		500	530	500
Total expenses		2,684,004	2,705,406	2,818,430
OPERATING SURPLUS/(DEFICIT)		(77)	(79)	..

Controlled balance sheet

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets		93,530	109,918	106,378
Receivables	15,17	125,398	21,951	21,451
Other financial assets		..	..	..
Inventories		..	..	..
Other		5,677	4,874	4,874
Non-financial assets held for sale		..	330	..
Total current assets		224,605	137,073	132,703
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		294,589	308,871	296,796
Intangibles	19	37,838	45,349	46,346
Other		..	..	..
Total non-current assets		332,427	354,220	343,142
TOTAL ASSETS		557,032	491,293	475,845
CURRENT LIABILITIES				
Payables	16,18	110,408	21,405	21,135
Accrued employee benefits		21,144	21,304	21,304
Interest bearing liabilities and derivatives		..	..	..
Provisions		149	47	47
Other		36	42	42
Total current liabilities		131,737	42,798	42,528
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		2,602	2,522	2,522
Other		..	..	..
Total non-current liabilities		2,602	2,522	2,522
TOTAL LIABILITIES		134,339	45,320	45,050
NET ASSETS/(LIABILITIES)		422,693	445,973	430,795
EQUITY				
TOTAL EQUITY		422,693	445,973	430,795

Controlled cash flow statement

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	28,36	2,670,584	2,717,326	2,794,221
User charges and fees	20,29,37	16,334	31,016	24,168
Royalties and land rent receipts		..	..	..
Grants and other contributions	21,30,38	82,039	125,655	822
Interest received		296	313	121
Taxes		..	..	..
Other	22,31	207,466	225,437	234,859
Outflows:				
Employee costs		(576,153)	(573,748)	(593,406)
Supplies and services	32,39	(2,199,069)	(2,330,891)	(2,265,966)
Grants and subsidies		(158,301)	(153,540)	(156,441)
Borrowing costs		..	..	..
Other	23,40	(7,148)	(13,376)	(7,851)
Net cash provided by or used in operating activities		36,048	28,192	30,527
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	24,33,41	1,681	285	13,799
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	25,34,42	(29,403)	(22,617)	(32,688)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(27,722)	(22,332)	(18,889)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	26,35,43	3,454	1,478	1,192
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	27,44	(16,718)	(21,923)	(16,370)
Net cash provided by or used in financing activities		(13,264)	(20,445)	(15,178)
Net increase/(decrease) in cash held		(4,938)	(14,585)	(3,540)
Cash at the beginning of financial year		98,468	124,503	109,918
Cash transfers from restructure		..	..	..
Cash at the end of financial year		93,530	109,918	106,378

Administered income statement

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	45,48	242,826	241,073	389,722
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions	46,49	27,973	27,687	5,909
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		270,799	268,760	395,631
EXPENSES				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies	47,50	253,949	245,893	392,892
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		..	..	..
Total expenses		253,949	245,893	392,892
OPERATING SURPLUS/(DEFICIT)		16,850	22,867	2,739

Administered balance sheet

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	51,53	5,436	2,359	5,098
Receivables		1,625	1,611	1,611
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		7,061	3,970	6,709
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		7,061	3,970	6,709
CURRENT LIABILITIES				
Payables		17,619	16,419	16,419
Transfers to Government payable		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		17,619	16,419	16,419
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		17,619	16,419	16,419
NET ASSETS/(LIABILITIES)		(10,558)	(12,449)	(9,710)
EQUITY				
TOTAL EQUITY	52,54	(10,558)	(12,449)	(9,710)

Administered cash flow statement

Department of Communities, Child Safety and Disability Services	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	58,61	242,826	237,844	389,722
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions	59,62	27,973	27,687	5,909
Interest received		..	..	..
Taxes		..	..	..
Other		..	..	..
Outflows:				
Employee costs	55,63	..	(477)	..
Supplies and services		..	..	..
Grants and subsidies	60,64	(253,949)	(245,893)	(392,892)
Borrowing costs		..	..	..
Other	56,65	..	(2,344)	..
Transfers to Government		..	..	..
Net cash provided by or used in operating activities		16,850	16,817	2,739
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	57,66	..	(48)	..
Net cash provided by or used in financing activities		..	(48)	..
Net increase/(decrease) in cash held		16,850	16,769	2,739
Cash at the beginning of financial year		(11,414)	(14,410)	2,359
Cash transfers from restructure		..	..	..
Cash at the end of financial year		5,436	2,359	5,098

Explanation of variances in the financial statements

The commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 has resulted in funding being transferred out of the Controlled ledger into the Administered ledger.

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. 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.
2. Increase is due to the recognition of grant refunds following acquittal by providers and financial review of 2013-14 payments.
3. Increase is mainly due to refunds following acquittal by providers and expenditure associated with Youth Housing and Reintegration and Post Care Support programs from the Department of Housing and Public Works.
4. Decrease is due to adjustments in asset values and useful life.

Major variations between 2015-16 Budget and 2016-17 Budget include:

5. Increase is mainly due to indexation for non-government organisations, population growth, additional funding for child and family service reforms, Commonwealth revenues for disability clients aged 65 and over and for the *National Partnership Agreement on Pay Equity for the Social and Community Services sector*, enterprise bargaining increases and additional funding for the prevention of domestic and family violence.
6. 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.
7. Decrease is due to the finalisation of revenue in 2015-16 from the Australian Government relating to the *National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services* cross-billing arrangements for specialist disability services for older people.
8. Increase is mainly due to recognition of enterprise bargaining core agreement adjustments.
9. Increase is mainly due to the ongoing effect of reclassification of procurement payments, based on the distinction between grants and service payments (now disclosed in supplies and services) and additional expenditures for continuing the Supporting Families Changing Futures initiatives, indexation of non-government organisations service payments, critical demand pressures in disability services and prevention of domestic and family violence.
10. Decrease is due to adjustments in asset values and useful life.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

11. Increase is mainly due to indexation for non-government organisations, population growth, additional funding for child and family service reforms, Commonwealth revenues for disability clients aged 65 and over and for the *National Partnership Agreement on Pay Equity for the Social and Community Services sector*, enterprise bargaining increases and additional funding for the prevention of domestic and family violence.
12. Decrease is due to the finalisation of revenue in 2015-16 from the Australian Government relating to the *National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services* cross-billing arrangements for specialist disability services for older people.
13. Decrease is due to recognition in 2015-16 of refunds following acquittal by providers and financial review of 2013-14 payments.
14. Increase is mainly due to the ongoing effect of reclassification of procurement payments, based on the distinction between grants and service payments (now disclosed in supplies and services) and additional expenditures for continuing the Supporting Families Changing Futures initiatives, indexation of non-government organisations service payments, critical demand pressures in disability services and prevention of domestic and family violence.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

15. Decrease is mainly due to the clearance in 2015-16 of the net receivable relating to 2015-16 transactions to the Australian Government for the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services cross-billing arrangements.
16. Decrease is mainly due to the clearance in 2015-16 of the net payable relating to 2015-16 transactions to the Australian Government for the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services cross-billing arrangements.

Major variations between 2015-16 Budget and 2016-17 Budget include:

17. Decrease is mainly due to the clearance in 2015-16 of the net receivable relating to 2015-16 transactions to the Australian Government for the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services cross-billing arrangements.
18. Decrease is mainly due to the clearance in 2015-16 of the net payable relating to 2015-16 transactions to the Australian Government for the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services cross-billing arrangements.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

19. Increase is due to adjustments in the 2014-15 audited financial statements offset by the revaluation and indexation of computer software as at 30 June 2016 adjusting computer software carrying balances and associated accumulated amortisation.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

20. 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.
21. Increase is mainly due to recognition of 2015-16 revenue receipts from the Australian Government 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 previously accrued.
22. Increase is due to the recognition of refunds following acquittal by providers and financial review of 2013-14 payments.
23. Increase is due to adjustments in Goods and Services Tax (GST) paid to the Australian Taxation Office.
24. Decrease is due to the change in estimated proceeds from assets identified for disposal.
25. Decrease is mainly due to the delay in completion of projects and rescheduling of the capital program across financial years.
26. Decrease is due to equity swaps to fund procurement project payments at Moorhouse Road, Woombye and contracting of departmental printing services; and the transfer of funding for staff housing at Mornington Island to Department of Housing and Public Works.
27. Increase is mainly due to cash equity transfer of funds for two 72-hour domestic and family violence crisis shelters to the Department of Housing and Public Works in 2015-16.

Major variations between 2015-16 Budget and 2016-17 Budget include:

28. Increase is mainly due to indexation for non-government organisations, population growth, additional funding for child and family service reforms, Commonwealth revenues for disability clients aged 65 and over and for the National Partnership Agreement on Pay Equity for the Social and Community Services sector, enterprise bargaining increases and additional funding for the prevention of domestic and family violence.
29. 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.

30. Decrease is due to the finalisation of payment receipts in 2015-16 from the Australian Government 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 following commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17.
31. Increase is mainly due to due to the recognition of refunds following acquittal by providers and financial review of 2013-14 payments together with adjustments for input tax credits received from Australian Taxation Office.
32. Increase is mainly due to the ongoing effect of reclassification of procurement payments, based on the distinction between grants and service payments (now disclosed in supplies and services) and additional expenditures for continuing the Supporting Families Changing Futures initiatives, indexation of non-government organisations service payments, critical demand pressures in disability services and prevention of domestic and family violence.
33. Increase is due to proposed sales of land and buildings at sites across Queensland.
34. Increase is mainly due to the rescheduling of the capital acquisition program from 2014-15 and 2015-16 to 2016- 17.
35. Decrease is due to whole-of-government reprioritisation savings offset by the rescheduling of the capital acquisition program from 2015-16 to the outyears.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

36. Increase is mainly due to indexation for non-government organisations, population growth, additional funding for child and family service reforms, Commonwealth revenues for disability clients aged 65 and over and for the National Partnership Agreement on Pay Equity for the Social and Community Services sector, enterprise bargaining increases and additional funding for the prevention of domestic and family violence.
37. Decrease is mainly due to revenue received for Youth Housing and Reintegration and Post Care Support programs from the Department of Housing and Public Works in 2015-16 and GST collected from customers.
38. Decrease is due to the finalisation of payment receipts in 2015-16 from the Australian Government 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 changes roles and responsibilities of the State and Australian Government following commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17.
39. Decrease is mainly due to the effect of prior year transactions of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services cross-billing arrangements offset by additional expenditures for continuing the Supporting Families Changing Futures initiatives, indexation of non-government organisations service payments, critical demand pressures in disability services and prevention of domestic and family violence.
40. Decrease is due to adjustments in GST paid to the Australian Taxation Office.
41. Increase is due to proposed sales of land and buildings at sites across Queensland.
42. Increase is mainly due to the rescheduling of the capital acquisition program from 2014-15 and 2015-16 to 2016- 17.
43. Decrease is due to changes in the funding profile of funds held by Queensland Treasury Corporation for the Elderly Parent Carer Innovation Initiative.
44. Decrease is mainly due to cash equity transfer of funds for two 72-hour domestic and family violence crisis shelters to Department of Housing and Public Works in 2015-16.

Administered income statement

Major variations between 2015-16 Budget and 2016-17 Budget include:

45. Increase is mainly due to the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 resulting in funding being transferred from the Controlled ledger to the Administered ledger together with funding provided by other agencies, and increased expenditure on concessions mainly due to forecast demand growth.
46. Decrease is due to reduced outstanding claims and assistance provided for natural disasters that occurred in prior years.
47. Increase is mainly due to the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 resulting in funding being transferred from the Controlled ledger to the Administered ledger together with funding provided by other agencies, and increased expenditure on concessions mainly due to forecast demand growth.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

48. Increase is mainly due to the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 resulting in funding being transferred from the Controlled ledger to the Administered ledger together with funding provided by other agencies, and increased expenditure on concessions mainly due to forecast demand growth.
49. Decrease is due to reduced outstanding claims and assistance provided for natural disasters that occurred in prior years.
50. Increase is mainly due to the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 resulting in funding being transferred from the Controlled ledger to the Administered ledger together with funding provided by other agencies, and increased expenditure on concessions mainly due to forecast demand growth.

Administered balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

51. Decrease is mainly due to recognition of reimbursement of expenditure incurred for prior year natural disaster events now expected to be received in 2016-17 from the Queensland Reconstruction Authority.
52. Decrease is mainly due to the recognition of reimbursement of expenditure incurred for prior year natural disaster events now expected to be received in 2016-17 from the Queensland Reconstruction Authority.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

53. Increase is due to the recognition of reimbursement of expenditure incurred for prior year natural disaster events now expected to be received in 2016-17 from the Queensland Reconstruction Authority.
54. Increase is due to the recognition of reimbursement of expenditure incurred for prior year natural disaster events now expected to be received in 2016-17 from the Queensland Reconstruction Authority.

Administered cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

55. Increase is due to adjustments in the 2014-15 audited financial statements adjusting carrying balances for accrual raised for community recovery expenses to be claimed and reimbursed from Queensland Reconstruction Authority.
56. Increase is due to the payment of 2014-15 accrued expenditure from the settlement of racial discrimination claims.
57. Increase is due to the finalisation of the Commission for Children and Young People and Child Guardian, with the final cash amounts returned to the Consolidated Fund in 2015-16.

Major variations between 2015-16 Budget and 2016-17 Budget include:

58. Increase is mainly due to the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 resulting in funding being transferred from the Controlled ledger to the Administered ledger, and increased expenditure on concessions mainly due to forecast demand growth.
59. Decrease is due to recognition of reduced outstanding claims and assistance provided for natural disasters that occurred in prior years.
60. Increase is mainly due to the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 resulting in the department administering payments on behalf of the State to the National Disability Insurance Agency for the National Disability Insurance Scheme, and increased expenditure on concessions mainly due to forecast demand growth.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

61. Increase is mainly due to the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 resulting in funding being transferred from the Controlled ledger to the Administered ledger, and increased expenditure on concessions mainly due to forecast demand growth.
62. Decrease is due to recognition of reduced funds received in 2016-17 from the Queensland Reconstruction Authority following reduced claims and assistance provided for natural disasters that occurred in prior years.
63. Decrease is due to adjustments in the 2014-15 audited financial statements adjusting carrying balances for accrual raised for community recovery expenses to be claimed and reimbursed from Queensland Reconstruction Authority.
64. Increase is mainly due to the commencement of the Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme from 2016-17 resulting in the department administering payments on behalf of the State to the National Disability Insurance Agency for the National Disability Insurance Scheme, and increased expenditure on concessions mainly due to forecast demand growth.
65. Decrease is due to the payment of 2014-15 accrued expenditure from the settlement of racial discrimination claims being cleared in 2015-16.
66. Decrease is due to the finalisation of the Commission for Children and Young People and Child Guardian, with the final cash amounts returned to the Consolidated Fund in 2015-16.

Glossary of terms

Accrual accounting	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.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
Agency/entity	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.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the Government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	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.
Cash Flow Statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	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.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	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.
Equity injection	An increase in the investment of the Government in a public sector agency.
Financial statements	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.

Income statement	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.
Outcomes	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.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	Key policy areas that will be the focus of Government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.

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

