

Service Delivery Statements

**Department of Communities,
Disability Services and Seniors**

2018–19 Queensland Budget Papers

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Budget Highlights

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Service Delivery Statements

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Department of Communities, Disability Services and Seniors

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 and the Minister for Disability Services and Seniors:

<p>Minister for Communities and Minister for Disability Services and Seniors</p> <p>The Honourable Coralee O'Rourke MP</p>

<p>Department of Communities, Disability Services and Seniors</p> <p>Director-General: Clare O'Connor</p>
<p>Service area 1: Community and Seniors Services</p>
<p>Service area 2: Disability Services</p>

Additional information about this agency can be sourced from www.communities.qld.gov.au.

Departmental overview

The Department of Communities, Disability Services and Seniors was renamed from the former Department of Communities, Child Safety and Disability services after the machinery-of-government changes, effective 12 December 2017, under which Child and Family Services (including adoption and child protection services), Prevention of Domestic and Family Violence, Women's Policy and Office for Women, and Office for Youth transferred to the Department of Child Safety, Youth and Women, and Multicultural Affairs was transferred to the Department of Local Government, Racing and Multicultural Affairs.

The department contributes to the Queensland Government's objectives to:

- keep Queenslanders healthy by improving the wellbeing of individuals requiring community, disability and seniors' services, and contributing to the advancement of disadvantaged communities and helping them to thrive
- create jobs in a strong economy by supporting the community services industry and assisting in its sustainability
- be a responsive Government by demonstrating leading and responsive approaches in management and governance.

The department's total expenditure for 2018-19 is \$2.798 billion, including controlled expenditure of \$868.8 million and administered expenditure of \$1.929 billion. Indexation of 2.625 per cent will be applied in 2018-19 to the State funded component of existing, ongoing, operational service arrangements with non-government organisations.

The department assists communities to thrive through the delivery and commissioning of quality, targeted services and supports that improve the social and economic wellbeing of Queenslanders.

The department will support the transition of existing clients of disability services into the National Disability Insurance Scheme (NDIS) and continue to deliver quality disability services including providing accommodation support and respite services as a registered NDIS provider, as well as basic community care services for those ineligible for the NDIS. The department will also continue to deliver the agency's disability services reform and readiness initiatives, lead and facilitate whole-of-government NDIS transition planning and implementation, and progress the NDIS Workforce Transition Strategy.

The department is delivering its objectives in four ways.

Firstly, we put people first by providing a range of universal and targeted services to support individuals and families across Queensland. For example, we are supporting the transition of Queenslanders with disability to the NDIS, fostering the development of Age-Friendly and All Abilities communities, and supporting financial resilience and access to concessions for eligible Queenslanders.

Secondly, we value Queensland communities by building on current investment in local community services and place-based responses to build the resilience and responsiveness of communities. For example, we support and fund a network of over 100 neighbourhood centres and community hubs, support targeted place-based approaches for identified communities and help communities prepare for and recover from natural disasters.

Thirdly, we advance the community services industry to ensure that Queensland has a progressive, high-performing community services industry delivering quality services that help people and communities to thrive. For example, we partner with the community services industry to deliver priorities under the strategy *Partnering for the future: Advancing Queensland's community services industry 2017-25*.

Finally, we demonstrate leading approaches to public sector management and governance to ensure that improving the capacity and capability of our clients, stakeholders and staff is at the forefront of our work.

Service performance

The service area structure presented reflects the machinery-of-government changes effective 12 December 2017.

As part of these machinery-of-government changes, Child and Family Services (including adoption and child protection services), Prevention of Domestic and Family Violence, Women's Policy and Office for Women, and Office for Youth transferred to the Department of Child Safety, Youth and Women, and Multicultural Affairs was transferred to the Department of Local Government, Racing and Multicultural Affairs.

Community and Seniors Services

Service area objective

To contribute to thriving Queensland communities through accessible services for individuals, families and groups, by promoting active participation and inclusion, by advancing age friendly communities, supporting communities affected by disasters and by investing in the community services system to improve its social impact and contribution to the wider economy.

To invest in prevention and early intervention responses throughout the community to reduce vulnerability and disadvantage and to enable individuals and community groups to participate in their community; improve access to individual support services; increase public awareness of the needs and issues experienced by vulnerable Queenslanders; and improve liveability, resilience and cohesion in Queensland communities.

Service area description

Community and Seniors Services:

- facilitates and implements strategies and initiatives to strengthen the Queensland community service system, including *Partnering for the future: Advancing Queensland's community services industry 2017–2025*
- leads and supports place-based and community-focused approaches to building community well-being
- promotes and invests in strategies that support inclusion, accessibility and participation in the community, including linking individuals and families to appropriate services and information
- invests in strategies that increase financial resilience and ease cost of living pressures for low income households
- promotes and administers concessions for eligible Queenslanders
- leads and supports social and human recovery and resilience in disaster-impacted communities
- leads the development and implementation of strategies and initiatives to support the safety, and social and economic life outcomes of seniors throughout Queensland, including through *Queensland: An age-friendly community action plan*
- leads the delivery of the department's *All Abilities Queensland: opportunities for all Action Plan* and facilitates delivery of initiatives by partner departments.

2018-19 service area highlights

In 2018-19, the total operating expenditure for Community and Seniors Services is \$90.1 million.

Highlights of this investment in 2018-19 include:

- ongoing investment of \$6.5 million per annum for the Better Budgeting Initiative which has seen Good Money Stores open in Cairns and the Gold Coast, providing access to budgeting advice and no or low-interest loans for vulnerable people. The initiative is providing Queenslanders with ongoing access to 27 financial counsellor and financial resilience workers located across the state to respond better to financial stresses, personal issues and cost of living pressures
- \$200 million over two years to 2018-19 for the Electricity Asset Ownership Dividend to deliver an electricity rebate with a credit of \$50 a year in 2017-18 and 2018-19 for every household electricity bill
- continuing to manage other concessions for eligible Queensland households, including electricity, rates, water and gas concessions with an estimated total budget of \$283.8 million in 2018-19
- \$1 million over four years to expand Foodbank Queensland's successful School Breakfast Program supporting Queensland schools

- \$3.3 million in 2018-19 to continue the delivery of Safe Night Precinct Support Services, as a key component of the Government's Tackling Alcohol Fuelled Violence Program
- \$200,000 over two years for an online portal to assist ex-Australian Defence Force personnel to access information and support as part of the Government's \$4.3 million Supporting Veterans initiative
- \$200,000 to support the Bundaberg Men's Shed
- partnering with QCOSS and others to develop initiatives to support Queensland communities
- continuing to work in partnership with the community services industry to progress delivery of actions in the *Partnering for the future: Advancing Queensland's community services industry 2017-25 Action Plan 2017-18* across the four focus areas of improving outcomes for individuals, families and communities; growing jobs and skills; positioning the industry for success; and enabling system-wide transformation
- facilitating development of the next tranche of Queensland Government contributions to the Logan Together Road Map, a Community Resilience Plan for the North West Minerals Province and new place-based initiatives in partnership with community and Government stakeholders
- continuing investment of \$3.5 million over four years from 2016-17 that has been provided to modernise the Community Recovery Disaster Management System, including programs to improve the disaster resilience of vulnerable people and support organisations, to improve customer responsiveness, to improve planning capabilities and enhance capability across the community recovery sector.

Continue to deliver *All Abilities Queensland: opportunities for all (state disability plan 2017-20)*, and implement recommendations from its Action Plan and this and all other departments' Disability Service Plans.

Continue to deliver the *Queensland: an age-friendly community action plan* and implement recommendations from the *Parliamentary Inquiry into the adequacy of existing financial protections for Queensland seniors*, including:

- through the Advancing Queensland: an age-friendly community grants program, seed funding community initiatives that involve partnerships with local Councils and other organisations to test, implement and promote innovative age-friendly projects through commitment of \$1 million per annum over three years commencing in 2017-18
- expanding the state-wide 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 through funding of \$100,000 per annum over four years from 2016-17
- expanding the elder abuse prevention services and establishing five new seniors legal and support services in Gladstone, Rockhampton, Gold Coast, Sunshine Coast and Mackay through funding of \$900,000 per annum over three years from 2017-18.

In addition:

- continuing to deliver initiatives in response to recommendations of the Advisory Taskforce on the Residential Transition for Ageing Queenslanders
- continuing to deliver services through the seniors legal and support services in Toowoomba, Brisbane, Hervey Bay, Cairns and Townsville
- providing specialist financial advice in all legal and support service locations through \$1.4 million over four years from 2017-18
- supporting the Queensland Seniors' Card scheme including the Seniors Business Discount Card, Seniors +go, Carer Card scheme and Companion Card scheme with over 890,000 cardholders from 31 December 2017.

The total operating budget allocated for seniors in 2018-19 is \$12.3 million, an increase of 3 per cent over 2017-18.

Department of Communities, Disability Services and Seniors	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service Area: Community and Seniors Services	1			
Service standards				
<i>Effectiveness measures</i>	2			
<i>Efficiency measure</i>				
Percentage of Senior and Carer cards issued within 20 working days of application	3	90%	96%	90%

Notes:

1. This is a new service area with service standards transferred from the Community Services service area of the former Department of Communities, Child Safety and Disability Services following machinery-of-government changes.
2. Effectiveness measures are being developed for this service and will be included in a future *Service Delivery Statement*.
3. Each year the department issues or renews up to 100,000 seniors and carer cards, providing financial benefits to users and easing the cost of living pressures. Monitoring the time to issue a card is a proxy efficiency measure and reflects seniors' and carers' expectations that cards will be distributed to approved applicants within a reasonable timeframe.

Disability Services

Service area objective

To enable Queenslanders with disability to have and exercise 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.

2018-19 service area highlights

In 2018-19, the total expenditure for Disability Services is \$2.177 billion, representing an increase of 11.9 per cent on the 2017-18 Adjusted Budget.

In 2018-19, Disability Services will continue to deliver quality disability services and support providers and participants to transition to the NDIS, including:

- supporting clients in Far North Queensland, Maryborough, Sunshine Coast, Gold Coast, Logan, Redlands and Brisbane to successfully transition to the NDIS, and clients 65 years and over to the Commonwealth Continuity of Support Programme
- providing \$10 million to continue to fund community nursing and allied health services through the Community Care program for people who have transitioned to the NDIS, to ensure they retain this essential support while states and territories negotiate with the Australian Government and the National Disability Insurance Agency (NDIA) on the long-term responsibility for these services
- \$9.5 million over three years from 2018-19 for disability advocacy support services, including \$750,000 in 2018-19 for the Queenslanders with Disability Network to provide peer-to-peer advocacy for people with disability who are yet to enter the NDIS, and increased funding of \$8.7 million over two years to 2020-21 to disability advocacy services after the State's full transition to the NDIS
- allocating a \$1.716 million final instalment to the Elderly Parent Carer Innovation Initiative to provide innovative, sustainable housing options for adults with disability when they can no longer be cared for by their elderly parents
- providing \$6.2 million for aids and equipment and vehicle modifications to assist people with disability access and participate in their community
- \$1.2 million over three years to support nationally consistent NDIS worker screening by contributing towards the cost of developing and implementing the NDIS National Clearance Database to be managed by the NDIS Quality and Safeguards Commission
- continuing to fund specialist disability supports for individuals in the Sunshine Coast in the lead up to NDIS transition from 1 January 2019
- managing and adjusting funding through existing contracts to some 400 service providers of disability services and community care as their clients transition to the NDIS
- continuing supporting clients within the Community Care program
- supporting Queensland's quality and safeguards system until 30 June 2019 or until an NDIS National Quality and Safeguarding Framework is implemented in Queensland. The quality assurance and legislative safeguards extend to both disability services funded non-government organisations and NDIS-registered providers delivering prescribed disability services to protect the health, safety and wellbeing of participants.

The NDIS provides greater choice and control and social and economic participation for people with disability. In 2018-19 Queensland will enter the third year of the state-wide transition to the NDIS and the Queensland Government will contribute funding to the NDIS of up to \$1.543 billion.

As Queenslanders continue to transition into the NDIS the Queensland Government will provide funding to the 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, as clients move into the NDIS there will be a progressive reduction in DCDSS' controlled funding for disability services and an increase in its administered funding (refer table below).

DCDSS Expenditure on Disability Services	Notes	2017-18 Adjust. Budget \$M	2018-19 Budget \$M	Per cent Increase %
DCDSS Controlled funding		1,379.7	778.7	
DCDSS Administered funding for the NDIS	1	463.6	1,105.5	
Sub-Total DCDSS expenditure on disability services		1,843.3	1,884.2	2.2%
Intergovernmental repayments	2	102.0	293.0	
Total DCDSS expenditure on disability services		1,945.3	2,177.2	11.9%

Notes:

1. Queensland's contribution of up to \$1.543 billion in 2018-19 (Table 8 Schedule B of the *Bilateral Agreement between the Commonwealth and Queensland: Transition to a National Disability Insurance Scheme*) consists of these funds plus "in-kind" funding of \$104.1 million held by DCDSS, "in-kind" funding of \$39 million held by other agencies, and funding contributions of \$94.7 million from other Queensland Government agencies and a further \$200 million held in contingency which are in addition to the \$1.106 billion.
2. Includes estimated repayment of Commonwealth intergovernment payments for NDIS participants and the budget neutral adjustments (Table 6 Schedule B of the *Bilateral Agreement between the Commonwealth and Queensland: Transition to a National Disability Insurance Scheme*), as well as repayment of Commonwealth payments for older people (Table 6 Schedule D of the *Bilateral Agreement between the Commonwealth and Queensland: Transition to a National Disability Insurance Scheme* as amended by the Administrative Arrangements for Commonwealth Continuity of Support for Older People with Disability under the Full Implementation of the NDIS in Queensland).

Department of Communities, Disability Services and Seniors	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Service area: Disability Services	1			
Service standards				
<i>Effectiveness measures</i>				
Number of Queenslanders with disability accessing departmental delivered and/or funded specialist disability support services	2	15,000 to 17,000	17,500	9,000 to 14,000
Rate per 1,000 population users of community care services				
All users		6 to 9	8	6 to 9
Aboriginal peoples and Torres Strait Islander peoples aged 49 years and under		5 to 8	8	5 to 8
People born in non-English speaking countries aged 64 years and under	3	5 to 8	5	5 to 8
<i>Efficiency measure</i>				
Total estimated expenditure per service user receiving department's administered specialist disability services	4	\$45,000 to \$47,000	\$67,400	\$56,000 to \$66,000

Notes:

1. Leading up to the transition of disability services to the NDIS by 30 June 2019, the department will develop effectiveness and efficiency measures for those disability services the Queensland Government will continue to provide.

2. This measure records the number of clients receiving one or more specialist disability support services delivered and/or funded by the department during the relevant financial year. The number of service users is anticipated to decline following the transfer of clients with disability to NDIS. The target/estimates are based on the anticipated transfer of people to the NDIS as proposed under the bilateral agreement between the Queensland Government and the Federal Government.

The estimated number of service users in 2017-18 and 2018-19 includes those service users who will transition to the NDIS. These service users will receive services in these financial years by both the Queensland Government and the NDIS.

3. This measure is broken into three population specific cohorts using a 'rate per 1,000' of the relevant population as the unit of measure to allow 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).

All target/estimates are based on the anticipated transfer of people to the NDIS as proposed under the bilateral agreement between the Queensland Government and the Federal Government.

4. 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 Federal Government.

The number of service users is anticipated to decline following the transfer of clients with disability to NDIS. To date, experience is showing that Queensland's existing clients are transitioning to the NDIS in the early months of phasing commencing in a location. In 2018-19, with the higher rate of transition in the final year, the reduction of budget and expenditure is expected to also occur broadly in line with the transition rate of clients to the NDIS. Therefore, the cost per user for the year is estimated to be lower than the previous year's estimated actual result.

Discontinued measures

Performance measures included in the 2017-18 *Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Department of Communities, Disability Services and Seniors	Notes	2017-18 Target/Est.	2017-18 Est. Actual	2018-19 Target/Est.
Community and Seniors Services				
Non-government organisations are satisfied with their engagement with the department	1	88%	..	Discontinued measure
Effective engagement of stakeholders in the development of policies, programs and legislation	1	75%	..	Discontinued measure

Note:

1. This service standard has not been measured in 2017-18 and is discontinued for 2018-19 owing to the reduced sample size following machinery-of-government changes in which child and family, multicultural, youth, domestic and family violence and women's service organisations surveyed as part of the former Department of Communities, Child Safety and Disability Services were transferred to other Queensland Government departments. The sample size reduction means the survey is no longer a reliable measure of departmental performance.

Administered items

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

The Department of Communities, Disability Services and Seniors (DCDSS) 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. The department is also administering the Electricity Asset Ownership Dividend payment to households in 2017-18 and 2018-19.

From 1 July 2018, DCDSS' Administered Account manages funds of \$1.493 billion to enable timely payment to the National Disability Insurance Agency of Queensland's cash contribution as agreed in the *Bilateral Agreement between the Commonwealth and Queensland: Transition to a National Disability Insurance Scheme*. This includes funds associated with Queensland Disability Services clients transitioning to the National Disability Insurance Scheme which have been transferred from DCDSS, the Department of Transport and Main Roads, Queensland Health, the Department of Education and the Department of Child Safety, Youth and Women controlled expenditures.

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 2018-19, the total expenditure for administered items is \$1.929 billion.

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 2018-19 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Communities, Disability Services and Seniors	2017-18 Adjusted Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ^{1, 2}			
Deferred from previous year/s ³	13,214	25,745	17,041
Balance of service appropriation	2,036,480	2,047,642	833,084
Other revenue	17,401	56,832	5,670
Total income	2,067,095	2,130,219	855,795
Expenses			
Community and Seniors Services	170,691	172,210	90,056
Disability Services	1,379,650	1,396,095	778,746
Child and Family Services	523,573	562,112	..
Total expenses	2,073,914	2,130,417	868,802
Operating surplus/deficit	(6,819)	(198)	(13,007)
Net assets	348,426	302,962	282,805
ADMINISTERED			
Revenue			
Commonwealth revenue	138,862	138,862	358,806
Appropriation revenue	752,639	662,145	1,566,392
Other administered revenue	12,409	28,109	4,273
Total revenue	903,910	829,116	1,929,471
Expenses			
Transfers to government	..	..	..
Administered expenses	900,851	811,834	1,929,471
Total expenses	900,851	811,834	1,929,471
Net assets	(15,861)	(12,495)	(12,495)

Notes:

1. Includes State and Commonwealth funding.
2. Child and Family Services (including adoption and child protection services), Prevention of Domestic and Family Violence, Women's Policy and Office for Women, Office for Youth, and Multicultural Affairs transferred as part of the machinery-of-government changes effective 12 December 2017.
3. Deferrals from previous years relating to the 2017-18 Adjusted Budget were transferred as part of the machinery-of-government appropriation.

Service area sources of revenue¹

Sources of revenue 2018-19 Budget					
Department of Communities, Disability Services and Seniors	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Community and Seniors Services	90,056	87,873	683	0	1,500
Disability Services	778,746	640,558	2,297	122,144	740
Total	868,802	728,431	2,980	122,144	2,240

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 2017-18 State Budget. Further details are contained in *Budget Measures (Budget Paper 4)*.

Department of Communities, Disability Services and Seniors	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures¹					
Administered	100,000	100,000	..	..	..
Departmental	(1,286)	13,805	5,223	4,433	..
Capital measures					
Administered	..	..	..	..	..
Departmental	2,600	..	..	..	..

Note:

- Figures reconcile with *Budget Measures (Budget Paper 4)*, including the whole-of-government expense measure 'Reprioritisations'.

Departmental capital program

The capital works program for the Department of Communities, Disability Services and Seniors is \$17 million in 2018-19. Total capital grants for the portfolio is \$3.1 million. 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 2018-19:

- \$12.7 million to continue the upgrade and construction program for multipurpose community and neighbourhood centres including, \$1.9 million for building upgrades, rectifications and compliance works, \$3 million for the construction of the Moranbah Youth and Community Centre at a total cost of \$3.2 million, as part of a capital and operating funding agreement with BHP Billiton Mitsubishi Alliance, \$6 million for the construction of centres at Inala and East Murgon, and \$1.7 million to acquire land for new centres at Bowen and Wilsonton and for the design development of Kallangur, Yarrabilba/Jimboomba and the Thursday Island Community Hub
- \$3.3 million to continue infrastructure upgrades, rectification works and construction of purpose-built accommodation as part of a targeted response for people with an intellectual or cognitive disability who exhibit extremely challenging behaviours.

Capital budget

Department of Communities, Disability Services and Seniors	Notes	2017-18 Budget \$'000	2017-18 Est. Actual \$'000	2018-19 Budget \$'000
Capital purchases^{1, 2, 3}				
Total land, buildings and infrastructure		11,769	9,286	15,997
Total plant and equipment		5,745	1,468	1,004
Total other capital		7,579	3,493	..
Total capital purchases		25,093	14,247	17,001

Notes:

1. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.
2. 2017-18 Budget reflects the position of the former Department of Communities, Child Safety and Disability Services.
3. 2017-18 Estimated Actual reflects the post machinery-of-government position of the Department of Communities, Disability Services and Seniors.

Staffing¹

Department of Communities, Disability Services and Seniors	Notes	2017-18 Adjusted Budget	2017-18 Est. Actual	2018-19 Budget
Community and Seniors Services	2, 3	156	157	157
Disability Services	2, 3	2,516	2,519	2,084
TOTAL		2,672	2,676	2,241

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments.

Budgeted financial statements

Analysis of budgeted financial statements

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

Departmental income statement

Total expenses are estimated to be \$2.798 billion in 2018-19, a decrease of \$176.5 million compared to the 2017-18 Adjusted Budget mainly due to the machinery of government transfer to a new department of \$1.364 billion for Child and Family Services offset by additional funding for Queensland's transition to the National Disability Insurance Scheme (NDIS), in line with the participant phasing arrangements in the *Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme*.

Additional or increased funding will be directed to the following priorities:

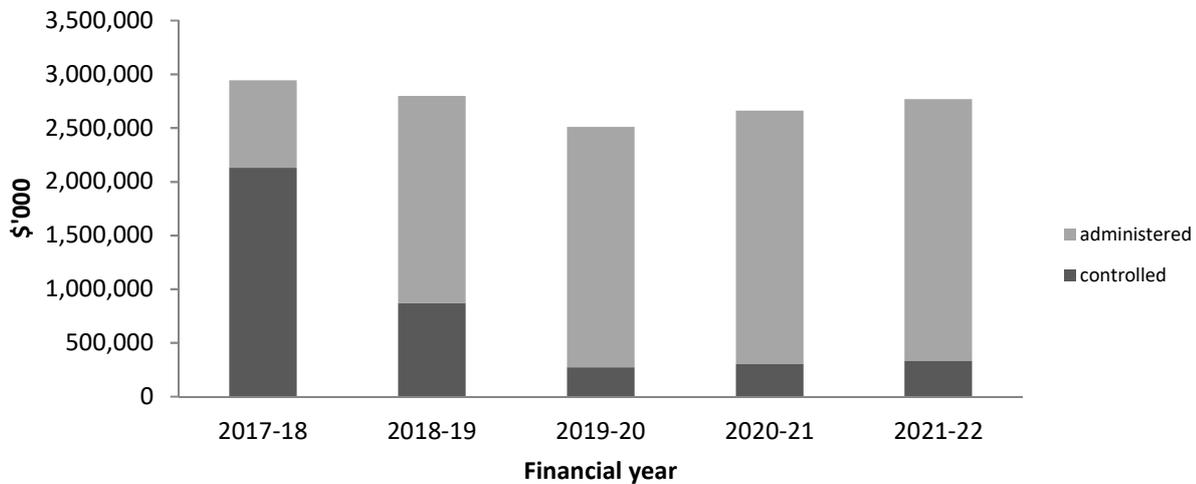
- Delivering electricity bill relief for Queensland households through a \$50 electricity rebate in 2017-18 and 2018-19 under the Electricity Asset Ownership Dividend, as part of the Government's \$2 billion Affordable Energy Plan
- Continuing the delivery of Safe Night Precinct Support Services, providing early intervention to ensure people affected by excessive alcohol consumption receive necessary assistance and are not exposed to risk or harm as a result of their condition, as part of the Government's Tackling Alcohol Fuelled Violence Program
- Funding peer to peer advocacy for people with a disability who are yet to enter the NDIS
- Funding for Foodbank to expand the School Breakfast Program to additional schools across the State
- Contributing \$1.2 million over three years to the NDIS National Clearance Database.

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

- Supporting the transition of Disability Services to the NDIS
- State indexation of 2.625 per cent in 2018-19 will be applied to all existing State funded ongoing service arrangements
- Wage supplementation for community services sector non-government organisations to assist in meeting increased wages costs arising from Fair Work Australia's 2012 Equal Remuneration Order
- Enterprise bargaining remuneration increases for departmental staff
- Support for young people with disability leaving school and young adults with disability leaving care of the State
- Aids and equipment and vehicle modification to assist people with disability
- Concessions that improve access and affordability to individuals based on factors such as age, income and special needs or disadvantage
- Delivering the Queensland: an age-friendly community strategy, the Better Budgeting initiative and state disability plan
- Refurbishment of a government-owned building for The Oasis Townsville to provide a one-stop shop for welfare support and employment transition services to ex-Australian Defence Force personnel and their families.

Chart: Total departmental expenses across the Forward Estimates period

Total expenses - controlled and administered



Total expenses reduction from 2017-18 to 2018-19 is mainly due to the machinery of government transfer of Child and Family Services to a new department.

As Queenslanders transition into the NDIS the Queensland Government provides 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, between 2016-17 and 2018-19, as clients move into the NDIS there is a progressive reduction in DCDSS' controlled funding for disability services and an increase in its administered funding.

Departmental balance sheet

The department's net assets changed between 2017-18 Adjusted Budget and 2018-19 Budget is mainly due to:

- Return of \$40 million surplus cash to the Consolidated Fund
- Machinery of government transfer of Child and Family Services to a new department.

The department's major assets are in Property, Plant and Equipment estimated to be \$272.7 million in 2018-19 (inclusive of Receivables).

Property asset values have increased in line with property upgrades and developments and following 2017-18 upward revaluations.

The main liabilities relate to grants payables, other sundry payables and accrued employee benefits at year end.

Controlled income statement

Department of Communities, Disability Services and Seniors	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	2,7	2,049,694	2,073,387	850,125
Taxes		..	..	..
User charges and fees		10,981	20,544	2,980
Royalties and land rents		..	..	..
Grants and other contributions		4,819	19,656	1,148
Interest		48	76	42
Other revenue		1,553	13,263	1,500
Gains on sale/revaluation of assets		..	3,293	..
Total income		2,067,095	2,130,219	855,795
EXPENSES				
Employee expenses	3,8	439,033	449,623	228,722
Supplies and services	4,9	1,521,039	1,563,425	618,042
Grants and subsidies	5,10	91,153	94,680	8,091
Depreciation and amortisation		18,713	18,714	10,747
Finance/borrowing costs		..	..	..
Other expenses		3,476	3,407	2,700
Losses on sale/revaluation of assets		500	568	500
Total expenses		2,073,914	2,130,417	868,802
OPERATING SURPLUS/(DEFICIT)	1,6,11	(6,819)	(198)	(13,007)

Controlled balance sheet

Department of Communities, Disability Services and Seniors	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	12,20,26	97,626	55,945	20,731
Receivables	13,21	8,733	16,782	16,282
Other financial assets		..	..	..
Inventories		..	..	..
Other		3,046	2,907	2,907
Non-financial assets held for sale		..	..	..
Total current assets		109,405	75,634	39,920
NON-CURRENT ASSETS				
Receivables		1,473	1,473	1,473
Other financial assets		..	..	..
Property, plant and equipment	14,22,27	238,647	259,778	271,178
Intangibles	15	22,261	8,887	3,778
Other		..	..	..
Total non-current assets		262,381	270,138	276,429
TOTAL ASSETS		371,786	345,772	316,349
CURRENT LIABILITIES				
Payables	16,23,28	8,188	22,827	13,561
Accrued employee benefits		13,430	13,917	13,917
Interest bearing liabilities and derivatives		..	..	..
Provisions		21	208	208
Other		947	57	57
Total current liabilities		22,586	37,009	27,743
NON-CURRENT LIABILITIES				
Payables	17,24	..	5,237	5,237
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions	18	774	564	564
Other		..	..	..
Total non-current liabilities		774	5,801	5,801
TOTAL LIABILITIES		23,360	42,810	33,544
NET ASSETS/(LIABILITIES)		348,426	302,962	282,805
EQUITY				
TOTAL EQUITY	19,25,29	348,426	302,962	282,805

Controlled cash flow statement

Department of Communities, Disability Services and Seniors	Notes	2017-18 Adjusted Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	30,37,43	2,053,605	2,032,433	841,129
User charges and fees		4,394	10,969	4,193
Royalties and land rent receipts		..	..	..
Grants and other contributions	31,44	4,819	16,356	1,148
Interest received		48	76	42
Taxes		..	..	..
Other	38,45	254,436	266,148	281,374
Outflows:				
Employee costs	39,46	(443,844)	(455,680)	(228,722)
Supplies and services	40,47	(1,755,942)	(1,799,039)	(897,953)
Grants and subsidies	41,48	(89,506)	(92,950)	(8,091)
Borrowing costs		..	..	..
Other		(5,680)	(5,818)	(4,183)
Net cash provided by or used in operating activities		22,330	(27,505)	(11,063)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		860	766	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	32,49	(16,683)	(13,459)	(17,001)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(15,823)	(12,693)	(17,001)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	33	..	2,600	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	34,50	(8,335)	(47,782)	(7,150)
Net cash provided by or used in financing activities		(8,335)	(45,182)	(7,150)
Net increase/(decrease) in cash held		(1,828)	(85,380)	(35,214)
Cash at the beginning of financial year		142,682	204,270	55,945
Cash transfers from restructure	35	(43,228)	(62,945)	..
Cash at the end of financial year	36,42,51	97,626	55,945	20,731

Administered income statement

Department of Communities, Disability Services and Seniors	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
INCOME				
Appropriation revenue	52,55,58	891,501	801,007	1,925,198
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions	53,56,59	12,409	28,109	4,273
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		903,910	829,116	1,929,471
EXPENSES				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies	54,57,60	900,851	811,834	1,929,471
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		..	..	..
Total expenses		900,851	811,834	1,929,471
OPERATING SURPLUS/(DEFICIT)		3,059	17,282	..

Administered balance sheet

Department of Communities, Disability Services and Seniors	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CURRENT ASSETS				
Cash assets	61,65	2,838	38,212	38,212
Receivables	62,66	463	1,498	1,498
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		3,301	39,710	39,710
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		3,301	39,710	39,710
CURRENT LIABILITIES				
Payables	63,67	19,161	51,106	51,106
Transfers to Government payable		..	..	..
Accrued employee benefits		..	1,099	1,099
Interest bearing liabilities and derivatives		..	..	..
Provisions		1	..	..
Other		..	..	..
Total current liabilities		19,162	52,205	52,205
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		19,162	52,205	52,205
NET ASSETS/(LIABILITIES)		(15,861)	(12,495)	(12,495)
EQUITY				
TOTAL EQUITY	64,68	(15,861)	(12,495)	(12,495)

Administered cash flow statement

Department of Communities, Disability Services and Seniors	Notes	2017-18 Budget \$'000	2017-18 Est. Act. \$'000	2018-19 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	69,72,75	891,501	747,704	1,925,198
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions	70,73,76	12,409	28,109	4,273
Interest received		..	..	..
Taxes		..	..	..
Other		..	..	..
Outflows:				
Employee costs		..	..	..
Supplies and services		..	1,076	..
Grants and subsidies	71,74,77	(900,851)	(811,834)	(1,929,471)
Borrowing costs		..	..	..
Other		..	(1,364)	..
Transfers to Government		..	..	..
Net cash provided by or used in operating activities		3,059	(36,309)	..
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		..	..	..
Net cash provided by or used in financing activities		..	..	..
Net increase/(decrease) in cash held		3,059	(36,309)	..
Cash at the beginning of financial year		(221)	75,596	38,212
Cash transfers from restructure		..	(1,075)	..
Cash at the end of financial year		2,838	38,212	38,212

Explanation of variances in the financial statements

The department's financial statements have been affected by the following material accounting events.

Material Accounting Events:

1. The *Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme* (the Bilateral Agreement) has resulted in funding being transferred out of the Controlled ledger into the Administered ledger.

2. Machinery of government transfer of Child and Family Services to a new department and Multicultural Affairs Queensland to Department of Infrastructure, Local Government and Planning.

Income statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

1. Decrease in net deficit is due to capital contribution of building at 76 Poinsettia Street Inala from the Edmund Rice Foundation and reversal of revaluation decrement following the annual revaluation of departmental assets.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

2. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by additional funding for indexation for non government organisations, population growth and enterprise bargaining.
3. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by enterprise bargaining core agreement increases.
4. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by indexation of grants for non government organisations and population growth funding.
5. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events.
6. Increase in net deficit is due to the utilisation of prior year retained surplus cash to fund operating expenditure, offset by capital contribution of building at 76 Poinsettia Street Inala from the Edmund Rice Foundation and reversal of revaluation decrement following the annual revaluation of departmental assets.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

7. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by additional funding for indexation grant funding for non government organisations, population growth funding and enterprise bargaining funding.
8. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by additional funding for enterprise bargaining increases.
9. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by indexation of grants for non government organisations and population growth funding.
10. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events.
11. Increase in net deficit is due to the utilisation of prior year retained surplus cash to fund operating expenditure.

Balance sheet

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

12. Decrease is mainly due to the return of \$40 million surplus cash to the Consolidated Fund.
13. Increase is mainly due to adjustments for input tax credits receivable from the Australian Taxation Office.
14. Increase is mainly due to scheduled property upgrade and redevelopments together with annual revaluations increments and contributed asset at 67 Poinsettia St Inala from Edmund Rice Education Australia.
15. Decrease is mainly due to adjustments in the 2016-17 audited financial statements and rescheduling of the capital acquisition program from 2017-18 to the outyears.
16. Increase is mainly due to adjustments in the 2016-17 audited financial statements relating to goods and services tax incurred to suppliers.

17. Increase is mainly due to adjustments in the 2016-17 audited financial statements relating to appropriation repayable to the Consolidated Fund resulting from end of year deferrals.
18. Decrease is mainly due to the movement of provision for doubtful debts from non-current to current.
19. Decrease is mainly due to the return of \$40 million surplus cash to the Consolidated Fund.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

20. Decrease is mainly due to the return of \$40 million surplus cash to the Consolidated Fund and the utilisation of prior year retained surplus cash to fund operating and capital expenditure.
21. Increase is mainly due to adjustments for input tax credits receivable from the Australian Taxation Office.
22. Increase is mainly due to scheduled property upgrade and redevelopments together with annual revaluations increments and contributed asset at 67 Poinsettia St Inala from Edmund Rice Education Australia.
23. Increase is mainly due to adjustments in the 2016-17 audited financial statements relating to goods and services tax incurred to suppliers.
24. Increase is mainly due to adjustments in the 2016-17 audited financial statements relating to appropriation repayable to the Consolidated Fund resulting from end of year deferrals.
25. Decrease is mainly due to the return of \$40 million surplus cash to the Consolidated Fund and the utilisation of prior year retained surplus cash to fund operating expenditure.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

26. Decrease is mainly due to the rescheduling of the capital acquisition program from 2017-18 to the outyears.
27. Increase is mainly due to scheduled property upgrade and redevelopments together with annual revaluations increments and contributed asset at 67 Poinsettia St Inala from Edmund Rice Education Australia.
28. Decrease is mainly due to the clearance of goods and services tax incurred to suppliers.
29. Decrease is mainly due to the utilisation of prior year retained surplus cash to fund operating expenditure.

Cash flow statement

Major variations between 2017-18 Adjusted Budget and 2017-18 Estimated Actual include:

30. Decrease is mainly due to the clearance of the 2016-17 appropriation revenue accrual offset by additional funding for indexation of grant funding for non government organisations, population growth funding and enterprise bargaining funding.
31. Increase is due to amounts contributed from the Australian Government for investment into Accommodation Support and Respite Services (AS&RS) for Continuity of Support agreement (CoS) and NDIS Community Inclusion and Capacity Development Program.
32. Decrease is mainly due to the rescheduling of the capital acquisition program from 2017-18 to the outyears.
33. Increase is due to funding for The Oasis Townsville defence hub.
34. Increase is mainly due to the return of \$40 million surplus cash to the Consolidated Fund.
35. Increase reflects machinery of government related cash transfer to Child Safety, Youth and Women.
36. Decrease is mainly due to the return of \$40 million surplus cash to the Consolidated Fund.

Major variations between 2017-18 Adjusted Budget and 2018-19 Budget include:

37. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by additional funding for indexation of grant funding for non government organisations, population growth funding and enterprise bargaining funding.
38. Increase relates to adjustments for input tax credits received from the Australian Taxation Office.
39. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by the recognition of enterprise bargaining core agreement adjustments.
40. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by indexation of grant funding for non government organisations and population growth funding.
41. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events.

42. Decrease is mainly due to the return of \$40 million surplus cash to the Consolidated Fund and the utilisation of prior year retained surplus cash to fund operating expenditure.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

43. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by additional funding for indexation of grant funding for non government organisations, population growth funding and enterprise bargaining funding.
44. Decrease is due to amounts contributed from the Australian Government for investment into Accommodation Support and Respite Services (AS&RS) for Continuity of Support agreement (CoS) and NDIS Community Inclusion and Capacity Development Program in 2017-18.
45. Increase relates to adjustments for input tax credits received from the Australian Taxation Office offset by the recognition in 2017-18 of grant refunds following acquittal by providers and financial review of 2015-16 payments.
46. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by the recognition of enterprise bargaining core agreement adjustments.
47. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events offset by indexation of grant funding for non government organisations and population growth funding.
48. Decrease is mainly due to the full year effect in 2018-19 of the two material accounting events.
49. Increase is mainly due to the rescheduling of the capital acquisition program from 2017-18 to the outyears.
50. Decrease is mainly due to \$40 million surplus cash returned to the Consolidated Fund in 2017-18.
51. Decrease is mainly due to the utilisation of prior year surplus cash balances to fund operating and capital expenditure.

Administered income statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

52. Decrease is mainly due to the redistribution of estimated NDIS underspends to the controlled ledger offset by additional funding for the Electricity Asset Ownership Dividend.
53. Increase is mainly due to natural disaster relief and recovery grants funding received from the Queensland Reconstruction Authority for Cyclone Debbie.
54. Decrease is mainly due to grants to the NDIA for the NDIS being lower than the estimated funding contribution in the Bilateral Agreement offset by additional expenditure for the Electricity Asset Ownership Dividend.

Major variations between 2017-18 Budget and 2018-19 Budget include:

55. Increase is mainly due to additional funding for the transition to the NDIS, consisting of funds transferred from the controlled ledger to the administered ledger and contributions from other agencies and the Consolidated Fund and additional funding for the Electricity Asset Ownership Dividend.
56. Decrease mainly reflects the majority of natural disaster relief and recovery grants funding from the Queensland Reconstruction Authority for Cyclone Debbie being received in 2017-18.
57. Increase is mainly due to additional funding for the transition to the NDIS, consisting of funds transferred from the controlled ledger to the administered ledger and contributions from other agencies and the Consolidated Fund and additional funding for the Electricity Asset Ownership Dividend.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

58. Increase is mainly due to additional funding for the transition to the NDIS, consisting of funds transferred from the controlled ledger to the administered ledger and contributions from other agencies and the Consolidated Fund.
59. Decrease reflects natural disaster relief and recovery grants funding from the Queensland Reconstruction Authority for Cyclone Debbie expected in 2018-19 being lower than those received in 2017-18.
60. Increase is mainly due to additional funding for the transition to the NDIS, consisting of funds transferred from the controlled ledger to the administered ledger and contributions from other agencies and the Consolidated Fund.

Administered balance sheet

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

61. Increase reflects the majority of natural disaster relief and recovery grants funding from the Queensland Reconstruction Authority for Cyclone Debbie being received in 2017-18.
62. Increase is mainly due to adjustments in the 2016-17 audited financial statements to recognise input tax credits receivable.
63. Increase is mainly due to adjustments in the 2016-17 audited financial statements to recognise payments to recipients of natural disaster relief and recovery grants funding received from the Queensland Reconstruction Authority.
64. Increase reflects the majority of natural disaster relief and recovery grants funding from the Queensland Reconstruction Authority for Cyclone Debbie being received in 2017-18.

Major variations between 2017-18 Budget and 2018-19 Budget include:

65. Increase is due to additional natural disaster relief and recovery grants funding received from the Queensland Reconstruction Authority for Tropical Cyclone Debbie.
66. Increase is mainly due to adjustments in the 2016-17 audited financial statements to recognise input tax credits receivable.
67. Increase is mainly due to adjustments in the 2016-17 audited financial statements to recognise payments to recipients of natural disaster relief and recovery grants funding received from the Queensland Reconstruction Authority.
68. Increase reflects the majority of natural disaster relief and recovery grants funding from the Queensland Reconstruction Authority for Cyclone Debbie being received in 2017-18.

Administered cash flow statement

Major variations between 2017-18 Budget and 2017-18 Estimated Actual include:

69. Decrease is mainly due to the redistribution of estimated NDIS underspends to the controlled ledger offset by additional funding for the Electricity Asset Ownership Dividend.
70. Increase is mainly due to natural disaster relief and recovery grants funding received from the Queensland Reconstruction Authority for Cyclone Debbie.
71. Decrease is mainly due to grants to the NDIA for the NDIS being lower than the estimated funding contribution in the Bilateral Agreement offset by the Electricity Asset Ownership Dividend.

Major variations between 2017-18 Budget and 2018-19 Budget include:

72. Increase is mainly due to additional funding for the transition to the NDIS, consisting of funds transferred from the controlled ledger to the administered ledger, and contributions from other agencies and the Consolidated Fund and additional funding for the Electricity Asset Ownership Dividend.
73. Decrease mainly reflects the majority of natural disaster relief and recovery grants funding from the Queensland Reconstruction Authority for Cyclone Debbie received in 2017-18.
74. Increase is mainly due to additional funding for the transition to the NDIS, consisting of funds transferred from the controlled ledger to the administered ledger and contributions from other agencies and the Consolidated Fund and additional funding for the Electricity Asset Ownership Dividend.

Major variations between 2017-18 Estimated Actual and the 2018-19 Budget include:

75. Increase is mainly due to additional funding for the transition to the NDIS, consisting of funds transferred from the controlled ledger to the administered ledger and contributions from other agencies and the Consolidated Fund.
76. Decrease reflects natural disaster relief and recovery grants funding from the Queensland Reconstruction Authority for Cyclone Debbie expected in 2018-19 being lower than those received in 2017-18.
77. Increase is mainly due to additional funding for the transition to the NDIS, consisting of funds transferred from the controlled ledger to the administered ledger and contributions from other agencies and the Consolidated Fund.

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.



Queensland Budget 2018–19

Service Delivery Statements

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