

SERVICE DELIVERY STATEMENTS

Department of Children, Youth Justice and
Multicultural Affairs

2022–23 Queensland Budget Papers

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The budget papers are available online at budget.qld.gov.au

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Service Delivery Statements

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Department of Children, Youth Justice and Multicultural Affairs

Portfolio overview

Minister for Children and Youth Justice and Minister for Multicultural Affairs
The Honourable Leanne Linard MP

Department of Children, Youth Justice and Multicultural Affairs
Director-General: Deidre Mulkerin

Additional information about this agency can be sourced from:

www.cyjma.qld.gov.au

Department of Children, Youth Justice and Multicultural Affairs

Overview

The Department of Children, Youth Justice and Multicultural Affairs' (the department) vision is for Queensland's children, young people, and families to be safe, thriving and empowered in their culture and communities.

Our purpose is to keep children, young people, and their families safe and connected to their culture and communities.

The department supports the government's objectives for the community:

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

The service areas within the department align with the following department objectives:

Department's service areas	Department's objectives
Child and Family Services To enable families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing of children and young people not able to be cared for by their families	Support families to meet the safety and wellbeing of their children; and meet the needs of children in or leaving care Reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system
Youth Justice To keep the community safe by working together to prevent offending and reduce reoffending by children and young people, and by enabling young people to reconnect to community	Reduce recidivism by holding children and young people to account for their offending behaviour and ensuring youth justice supervision focuses on improving social, economic, civic participation and cultural connection Reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the youth justice system
Multicultural Affairs To promote Queensland as a unified, harmonious and inclusive community	Implement, influence and invest in equitable, accessible and inclusive policies, programs and services that enhance the aspirations of people from culturally diverse backgrounds to participate in, benefit from, and contribute to the economy and the community

Department highlights

In 2022–23, the department will:

- continue to promote a whole of government approach towards meeting the needs of Queensland children, young people and families experiencing vulnerability by delivering on family support and child protection reforms through the *Supporting Families Changing Futures* program including:
 - providing Intensive Family Support services, which includes early intervention for vulnerable families with children and young people who are at risk of involvement in the child protection system
 - delivering Family Wellbeing Services, in partnership with Aboriginal and Torres Strait Island community organisations, to provide culturally responsive support services which aim to improve the wellbeing and safety of Aboriginal and Torres Strait Islander families, children, and young people
 - continue the Family and Child Connect services that are local, community based services to help families care for and protect their children at home, by connecting parents to the right services to develop parenting skills and better manage child behaviour and relationships between family members

- continue implementation of the strategy '*Our Way: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017–2037*' and supporting action plans to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and families by 2037 including the co-design of the third action plan, *Breaking Cycles 2023–2025*, in partnership with Family Matters Queensland, community and government and non-government partners
- expand delegated authority arrangements and increase the proportion of child protection funding to Aboriginal and Torres Strait Islander organisations
- continue the development of options for implementation of child safe standards and a reportable conduct scheme for Queensland
- continue the child protection litigation model to provide early, independent legal advice to child safety workers regarding child protection matters and work collaboratively with staff in service centres and the Independent Director of Child Protection Litigation to manage child protection order applications and proceedings
- continue reforms to the youth justice system to make our communities safer, addressing the causes of offending and reduce youth crime in Queensland through the Youth Justice Strategy including:
 - the Integrated Case Management program, which delivers intervention strategies to reduce and prevent offending
 - repurpose the Specialist Multi Agency Response Teams into state-wide Multi-Agency Collaborative Panels
 - delivery of the Five Point Plan including the Youth Co-Responder Teams, a partnership between the Queensland Police Service and the department, to support a local case and place response to young offenders coming into contact with the criminal justice system or at risk of doing so
- deliver the third whole-of-government Queensland Multicultural Action Plan and collaborate across agencies to promote activities to deliver positive change for all Queenslanders, ensuring the continuing economic and social participation of all people who have made Queensland their home.

Budget highlights

In the 2022–23 Queensland Budget, the government is providing:

- \$420.2 million over 4 years (including \$414.3 million of additional funding and \$6 million funded internally) and \$92.2 million per annum ongoing to the department to continue the *Supporting Families Changing Futures* reforms
- \$2.2 billion over 5 years and \$500 million per annum ongoing for out-of-home care services in response to significant, ongoing pressures arising from an increase in demand in the child protection system
- introducing historic reforms that will extend support to young people leaving care up to 21 years, with \$400,000 over 4 years from 2022–23 for implementation and evaluation activities. From 2023–24, carers will continue to receive allowances for 19 to 21 year olds remaining with their foster/kinship carers, while young people aged 18 to 21 years leaving non-family based care will be mentored and supported financially by non-government organisations to live independently. Funding for allowances and support from 2023–24 is held centrally
- as part of \$78.8 million in whole-of-government funding, increased funding of \$75.3 million over 4 years (including \$1.6 million funded internally) to the department for Youth Justice Strategy reforms through:
 - \$20.9 million in funding over 4 years for Indigenous Youth and Family Workers and for Family Led Decision Making which empowers Aboriginal and Torres Strait Islander families in decision-making and identifying solutions to address the young person’s offending behaviour
 - funding for the Mount Isa Transitional Hub with \$7.4 million over 4 years (including \$1.6 million funded internally) which diverts young people from the youth justice system by responding to young people on the streets at night who are at risk of reoffending
 - expanding the number of locations from 8 to 14 for the state-wide Multi-agency Collaborative Panels
 - recurrent funding of \$7.4 million per annum from 2022–23 to address the pressures in the youth justice detention centres to allow for a more sustainable permanent staffing model
- \$3 million for a Community Partnership Innovation Grant scheme to partner with local communities on crime prevention projects focussed on young people who are, or could become, repeat offenders
- \$1.1 million over 4 years and \$170,000 per annum ongoing to support and engage with the Australian South Sea Islander community.

Further information about new policy decisions can be found in *Budget Paper No. 4: Budget Measures*.

Performance statement

Child and Family Services

Objective

To enable families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing of children and young people not able to be cared for by their families.

Description

Child and Family Services will continue efforts to provide support for families earlier to prevent escalation to the child protection system, further embed the Aboriginal and Torres Strait Islander Child Placement Principle in our practice; work with partners to prioritise child wellbeing and family reunification; expand the Aboriginal and Torres Strait Islander sector in delivery of family-based care; and work with Aboriginal and Torres Strait Islander organisations to ensure Aboriginal and Torres Strait Islander people and organisations have control over decisions that affect their children.

We will work with parents, families, carers and communities to promote health and wellbeing outcomes especially for children in care, including ensuring the voices of children and young people are amplified and heard in decisions affecting them.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measures			
Rate of substantiated harm per 1,000 children (0-17 years of age)	5.5	5.4	5.4
Rate of children subject to ongoing intervention per 1,000 children (0-17 years of age) ¹			
• All children	12.0	12.3	12.5
• Aboriginal and/or Torres Strait Islander children	65.7	67.1	69.1
• Non-Indigenous children	7.2	7.4	7.4
Rate of children entering out-of-home care per 1,000 children (0-17 years of age)			
• All children	2.8	2.5	2.5
• Aboriginal and/or Torres Strait Islander children	15.5	14.2	14.4
• Non-Indigenous children	1.7	1.4	1.5
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services	56%	57%	58%
Proportion of children on a care and protection order exiting care after 12 months or more who had one or 2 placements	41%	45%	46%
Proportion of cases closed, where all or a majority of needs are met:			
• Intensive Family Support ²	56%	62%	62%
• Family Wellbeing Services	51%	51%	51%
Percentage of youth receiving Youth Support Services whose majority of needs have been met ³	70%	64%	65%
Efficiency measures			
Average cost per hour of Youth Support service delivery ⁴	\$131	\$141	\$140
Out-of-home expenditure per placement night ⁵	\$261	\$272	\$279

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Investment per family support client receiving a service: • Intensive Family Support • Family Wellbeing Services	\$11,745 New measure	\$11,805 New measure	\$12,200 \$8,492
Discontinued measure			
Investment per family support client receiving a service: • Family Wellbeing Services ⁶	\$9,755	\$9,359	Discontinued measure

Notes:

1. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual, and increase to the 2022–23 Target/Estimate, is due to the impacts of the COVID-19 pandemic that resulted in an increased number of children requiring an ongoing intervention.
2. The better-than-expected performance against this measure is due to more intensive supports provided to select families and improvements generated from delivery strategies that have improved successful case closure rates.
3. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to the increasing complexity of cases being reported by funded organisations, particularly in relation to lack of affordable accommodation and mental health services, resulting in greater demands on service providers and impacting negatively on outcomes. The Target/Estimate for 2022–23 has been determined on the assumption that those challenges will persist through that financial year. The department is contributing to the development of a Queensland Government Youth Homelessness Policy that seeks to address housing pressures for young people.
4. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is due to a change in the reporting system used by funded providers, which has resulted in data on hours-of-service delivery being drawn from a different source in 2021–22 compared to previous years. This has resulted in a marginally higher cost per hour. However, it is understood the actual figure more accurately reflects levels of service delivery across the program. The Target/Estimate for 2022–23 has been set on the basis of these more accurate figures for service delivery levels.
5. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual, and the expected increase in the 2022–23 Target/Estimate is due to the increase in children in care resulting in an increased use of residential care placements which have a higher cost per placement night than of foster and kinship care.
6. This service standard has been discontinued as the calculation methodology has changed and past performance is no longer comparable. While the primary function of Family Wellbeing Services is case management with families, the services also provide community development, coordination and support activities which are not linked to individual client case records. The investment denominator used to calculate this measure now excludes the funding associated with these activities. Family Wellbeing Services work with a variety of clients, with needs of varying levels of intensity, resulting in average shorter intervention periods compared to Intensive Family Support services. A new measure with the same wording has been introduced to reflect the new calculation methodology.

Youth Justice

Objective

To keep the community safe by working together to prevent offending and reduce reoffending by children and young people, and by enabling young people to reconnect to community.

Description

Youth Justice services supports young people to be accountable for their role and behaviour; focusing on underlying issues that lead to offending behaviour and deliver evidence-based interventions and programs for young people who are repeat offenders. We work with other agencies to link young people and their families to wellbeing, health, education, cultural and pro-social services, and support young people to transition back into the community by connecting them to appropriate and relevant community organisations, programs and services and support victims of youth crime to participate in justice processes.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measures			
Percentage of orders supervised in the community that are successfully completed:			
• Aboriginal and Torres Strait Islander young offenders	85%	83%	85%
• Other young offenders	86%	87%	89%
• All young offenders	85%	85%	87%
Proportion of young offenders who have another charged offence or are referred by Queensland Police Service (QPS) to a Restorative Justice Conference within 12 months of an initial finalisation for a proven offence	New measure	New measure	66%
Efficiency measure			
Youth detention centre utilisation rate ¹	85%	97%	92%
Discontinued measure			
Proportion of young offenders who have another charged offence within 12 months of an initial finalisation for a proven offence ^{2,3}	70%	78%	Discontinued measure

Notes:

1. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual, and the increase to the 2022–23 Target/Estimate, is likely associated with amendments to the *Youth Justice Act 1992* (the Act) passed in April 2021 designed to strengthen how young offenders are dealt with in the court system. It includes introducing requirements for young offenders already on bail who are arrested and charged with further serious offences whilst on bail to show cause when applying for bail (known as a presumption against bail); a new principle in the Act that stresses the community must be protected from repeat youth offenders; and codifying the common law principle that a young person who further offends while they are on bail may be given a tougher sentence.
2. This service standard has been discontinued and replaced with 'Proportion of young offenders who have another charged offence or are referred by Queensland Police Service (QPS) to a Restorative Justice Conference within 12 months of an initial finalisation for a proven offence', which captures all young people aged 10-17 years in Queensland who had a proven charge.
3. The variance between the 2021–22 Target/Estimate and 2021–22 Estimated Actual is likely associated with both the decreasing number of 10-15 year old offenders (base cohort) and the subsequent increasing proportion of offenders within this cohort who are likely to reoffend.

Multicultural Affairs

Objective

To promote Queensland as a unified, harmonious and inclusive community.

Description

Multicultural Affairs works with community, sector, industry and government partners to achieve economic and social inclusion of people from migrant, refugee, asylum seeker and Australian South Sea Islander backgrounds.

This work includes supporting the Mentoring for Growth program through recruitment, training and development of mentors from culturally and linguistically diverse backgrounds, and supporting community organisations to provide workers' rights education to new Queenslanders and vulnerable migrant workers.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measure			
Proportion of Queensland Government stakeholders satisfied with the advice from Multicultural Affairs to effectively support them meeting their obligations under the <i>Multicultural Recognition Act 2016</i> ¹	70%	92%	70%
Efficiency measure			
Average cost per hour of policy advice and support ²	\$75	\$69	\$76

Notes:

1. The variance between the 2021–22 Estimated Actual and 2021–22 Target/Estimate is due to this measure being used for the first time, and the estimated satisfaction rate was based on other government agencies' Target/Estimate. Consideration will be given to reviewing this target.
2. The increase to the Target/Estimate for 2022–23 is due to increased cost of salaries and the transfer of a position between teams within Multicultural Affairs in response to emerging priorities.

Departmental budget summary

The table below shows the total resources available in 2022–23 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Children, Youth Justice and Multicultural Affairs	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	1,839,072	2,052,596	2,282,057
Other revenue	18,983	32,377	20,050
Total income	1,858,055	2,084,973	2,302,107
Expenses			
Child and Family Services	1,551,354	1,750,065	1,974,814
Youth Justice	290,770	311,466	311,130
Multicultural Affairs	15,951	12,541	16,163
Total expenses	1,858,075	2,074,072	2,302,107
Operating surplus/deficit	(20)	10,901	..
Net assets	588,241	672,018	696,069
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	905	23,112	1,631
Other administered revenue	234	144	342
Total revenue	1,139	23,256	1,973
Expenses			
Transfers to government	..	..	..
Administered expenses	1,139	23,256	1,973
Total expenses	1,139	23,256	1,973
Net assets	..	..	..

Note:

1. Includes State and Commonwealth funding.

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Service area	2021–22 Budget	2021–22 Est. Actual	2022–23 Budget
Children and Family Services	3,457	3,447	3,525
Youth Justice Services	1,796	1,800	1,825
Multicultural Affairs	33	33	34
Total FTEs	5,286	5,280	5,384

Notes:

- Corporate FTEs are allocated across the service to which they relate.

Capital program

The capital program for the department is \$51.7 million in 2022–23. These funds provide the infrastructure and systems to support children, young people and families to be safe and help prevent and respond to crime, violence, abuse and neglect. This includes:

- \$27.8 million in 2022–23 of \$63.7 million total funding for Unify (Integrated Client Management System (ICMS) Replacement Program) to strengthen information sharing and collaboration across Queensland Government, social services and justice sectors
- \$10.4 million to conduct ongoing program renewal and minor works to Youth Detention centres and Youth Justice service centres
- \$8.4 million for Child and Family Services facilities including fit out and upgrade of office accommodation and Child Safety service centres and upgrades to Residential Care properties
- \$2.5 million out of a total \$3.5 million capital grant to establish a Holocaust Museum and Exhibition Centre in Brisbane to honour victims of the Holocaust and support students and the broader community to explore and understand the impact of racism
- \$1.7 million for annual essential capital replacement to replace IT infrastructure that is at end of life
- \$1 million to enhance and develop information systems and ICT programs to provide additional system functionality, information security, and provide contemporary technology to improve service delivery.

The table below shows the capital outlays by the agency in the respective years.

	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
Capital purchases	41,131	32,942	49,249
Capital grants	3,500	0	2,500
Total capital outlays	44,631	32,942	51,749

Further information about the Department of Children, Youth Justice and Multicultural Affairs capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

Budgeted financial statements

Departmental income statement

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

Controlled income statement

In 2022–23, the main source of income for the department is appropriation revenue. Total expenses for 2022–23 are \$2.3 billion, an increase of \$228 million from the 2021–22 Estimated Actual. Employee Expenses and Service Procurement are the largest expenditure areas for the department. The increase in expenditure primarily relates to the growth in out-of-home care services in response to significant, ongoing pressures arising from an increase in demand in the child protection system.

In 2022–23, Youth Justice Strategy reforms will deliver on a number of programs including Family Led Decision Making, Indigenous Youth Family Workers and Integrated Case Management.

Administered income statement

The department administers the Queensland Government's participation in the National Redress Scheme for Survivors of Institutional Child Sexual Abuse (the scheme), with the provision at 30 June 2022 estimated at \$381.9 million. The scheme provides eligible applicants support through monetary payment; access to counselling and psychological care; and the option to receive a direct personal response from the institution responsible.

Departmental balance sheet

In 2022–23, the department's net assets are projected to be \$696.1 million, with total assets of \$761.4 million and liabilities of \$65.3 million.

The department's assets primarily comprise property, plant and equipment (\$603.9 million) and intangibles (\$67.2 million). The 2022–23 capital purchases of \$49.2 million includes \$18.8 million for buildings and infrastructure and \$27.8 million for the development of Unify.

The departments liabilities relate to payables of an operating nature for accrued employment benefits, grants, and trade creditors.

Controlled income statement

Department of Children, Youth Justice and Multicultural Affairs	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	1,839,072	2,052,596	2,282,057
Taxes	..	..	..
User charges and fees	17,925	19,538	18,350
Royalties and land rents	..	..	..
Grants and other contributions	708	1,104	1,024
Interest and distributions from managed funds	..	..	..
Other revenue	350	814	676
Gains on sale/revaluation of assets	..	10,921	..
Total income	1,858,055	2,084,973	2,302,107
EXPENSES			
Employee expenses	571,546	596,150	652,457
Supplies and services	1,070,201	1,239,458	1,415,638
Grants and subsidies	177,965	184,740	192,091
Depreciation and amortisation	31,920	30,622	31,020
Finance/borrowing costs	..	..	..
Other expenses	6,443	10,605	10,901
Losses on sale/revaluation of assets	..	12,497	..
Total expenses	1,858,075	2,074,072	2,302,107
OPERATING SURPLUS/(DEFICIT)	(20)	10,901	..

Controlled balance sheet

Department of Children, Youth Justice and Multicultural Affairs	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	56,385	42,833	43,263
Receivables	22,016	38,916	38,916
Other financial assets	..	..	..
Inventories	734	789	789
Other	7,566	8,888	7,284
Non-financial assets held for sale	..	..	..
Total current assets	86,701	91,426	90,252
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	528,509	601,608	603,881
Intangibles	37,858	44,293	67,245
Other	..	..	..
Total non-current assets	566,367	645,901	671,126
TOTAL ASSETS	653,068	737,327	761,378
CURRENT LIABILITIES			
Payables	46,892	48,935	48,935
Accrued employee benefits	14,254	16,326	16,326
Interest bearing liabilities and derivatives	..	..	..
Provisions	3,586	..	..
Other	95	48	48
Total current liabilities	64,827	65,309	65,309
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	64,827	65,309	65,309
NET ASSETS/(LIABILITIES)	588,241	672,018	696,069
EQUITY			
TOTAL EQUITY	588,241	672,018	696,069

Controlled cash flow statement

Department of Children, Youth Justice and Multicultural Affairs	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	1,838,805	2,049,555	2,282,057
User charges and fees	17,972	18,857	18,647
Royalties and land rent receipts	..	..	..
Grants and other contributions	708	1,104	1,024
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	87,170	87,171	87,033
Outflows:			
Employee costs	(569,861)	(593,046)	(650,183)
Supplies and services	(1,156,565)	(1,325,992)	(1,502,665)
Grants and subsidies	(177,965)	(184,740)	(192,091)
Borrowing costs	..	..	..
Other	(6,473)	(16,218)	(11,198)
Net cash provided by or used in operating activities	33,791	36,691	32,624
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	21,500	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(41,131)	(32,942)	(49,249)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(19,631)	(32,942)	(49,249)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	20,762	13,213	27,784
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(33,129)	(26,233)	(10,729)
Net cash provided by or used in financing activities	(12,367)	(13,020)	17,055
Net increase/(decrease) in cash held	1,793	(9,271)	430
Cash at the beginning of financial year	54,592	52,104	42,833
Cash transfers from restructure	..	..	..
Cash at the end of financial year	56,385	42,833	43,263

Administered income statement

Department of Children, Youth Justice and Multicultural Affairs	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	905	23,112	1,631
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	234	144	342
Gains on sale/revaluation of assets	..	..	..
Total income	1,139	23,256	1,973
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	1,139	23,256	1,973
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
Total expenses	1,139	23,256	1,973
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Department of Children, Youth Justice and Multicultural Affairs	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	1,886	8,290	8,290
Receivables	366,517	373,572	302,743
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	368,403	381,862	311,033
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	368,403	381,862	311,033
CURRENT LIABILITIES			
Payables	..	..	..
Transfers to Government payable	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	270,774	72,802	66,948
Other	..	..	..
Total current liabilities	270,774	72,802	66,948
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	97,629	309,060	244,085
Other	..	..	..
Total non-current liabilities	97,629	309,060	244,085
TOTAL LIABILITIES	368,403	381,862	311,033
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

Administered cash flow statement

Department of Children, Youth Justice and Multicultural Affairs	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	90,191	55,885	72,460
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	234	144	342
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(90,425)	(56,029)	(72,802)
Transfers to Government	..	..	..
Net cash provided by or used in operating activities	..	..	..
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	..	..	..
Cash at the beginning of financial year	1,886	8,290	8,290
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,886	8,290	8,290

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 departments 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.



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Service Delivery Statements

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