

Service Delivery Statements

Department of Aboriginal and Torres Strait Islander and
Multicultural Affairs

2014–15 State Budget Papers

- 1. Budget Speech**
- 2. Budget Strategy and Outlook**
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- 4. Budget Measures**
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Appropriation Bills

Concessions Statement

The suite of Budget Papers is similar to that published in 2013-14.

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Service Delivery Statements

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Department of Aboriginal and Torres Strait Islander and Multicultural Affairs

Summary of portfolio budgets

Page	Agency	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
2	Department of Aboriginal and Torres Strait Islander and Multicultural Affairs - controlled	108,406	104,886	156,234
	Department of Aboriginal and Torres Strait Islander and Multicultural Affairs - administered	5,600	8,172	8,100
24	Family Responsibilities Commission	3,926	3,824	4,014

Notes:

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

PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for Aboriginal and Torres Strait Islander and Multicultural Affairs:

Minister for Aboriginal and Torres Strait Islander and Multicultural Affairs and Minister Assisting the Premier
The Honourable Glen Elmes MP

Assistant Minister for Aboriginal and Torres Strait Islander Affairs
David Kempton MP

Assistant Minister for Multicultural Affairs
Robert Cavallucci MP

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs
Director General: James Purtill

Service Area 1: Economic Participation

Service Area 2: Community Participation

Family Responsibilities Commission
Commissioner: David Glasgow

Objective: To support community members in the Cape York Welfare Reform Trial communities to restore socially responsible standards of behaviour, local authority and wellbeing for themselves and their families

Additional information about these agencies can be sourced from:

<http://www.datsima.qld.gov.au>

<http://www.frcq.org.au>

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Strategic direction

The Department of Aboriginal and Torres Strait Islander and Multicultural Affairs' (DATSIMA) vision is for Aboriginal people, Torres Strait Islander people and people from culturally diverse backgrounds to participate fully in Queensland's vibrant economic, social and cultural life. To achieve this vision, the department has a focus on increasing the economic participation and improving the community participation of its client groups.

The department's strategic direction is directly aligned with the Ministerial Charter priorities and government commitments which focus on generating real change in employment opportunities for Aboriginal people and Torres Strait Islander people. These include working with industry and other partners to improve employment and business opportunities, addressing land tenure issues, removing the barriers to home ownership, and ensuring Aboriginal and Torres Strait Islander communities have a bigger say in their economic future. The Ministerial Charter priorities also include supporting the continued development and growth of strong, culturally diverse communities in all areas of Queensland; working closely with Queenslanders to celebrate, embrace and respect diversity; and contributing to a Queensland where no one gets left behind.

The department operates within a complex and challenging environment. The Aboriginal and Torres Strait Islander population in Queensland is the fastest growing of all the States and Territories, with nearly 40 per cent aged 15 years and under. By 2020, Queensland is projected to have the largest population of Aboriginal and Torres Strait Islander people in Australia. The rates of employment and workforce participation for Aboriginal and Torres Strait Islander Queenslanders are significantly lower than for non-Indigenous Queenslanders. Queensland also hosts a proportionately larger growth in the number of residents who were born overseas, with Queensland experiencing a 27 per cent increase over the period 2006–2011 compared with an 18.5 per cent increase for the rest of Australia. Ensuring new Queenslanders can fully and quickly participate in Queensland's economic and community opportunities presents challenges.

The department contributes to the Government's objectives for the community of growing a four pillar economy, delivering better infrastructure and planning, revitalising frontline services, and restoring accountability in government, by delivering on the following strategic outcomes and objectives:

- Increased Economic Participation
 - *Build in-demand skills:* Our clients possess in-demand skills
 - *More jobs:* Our clients enter and actively participate in the workforce
 - *Grow emerging businesses and increase home and land ownership:* Our clients have more opportunities to innovate and embrace new business ideas, to own land and to own their homes

- Improved Community Participation
 - *Strengthen social cohesion: Restore and improve social norms*
 - *Create connected communities: Encourage communities that are connected by a sense of belonging, trust and common goals*
 - *Build communities that value cultures and heritage: Promote inclusive communities that value other cultures and Queensland's cultural heritage.*

In 2014-15 the department will:

- partner with government agencies and companies to broker job opportunities for Aboriginal people, Torres Strait Islander people and people from culturally and linguistically diverse backgrounds across various sectors of the economy
- assist aspiring home owners in remote Aboriginal and Torres Strait Islander communities to move towards home ownership, creating greater wealth and economic opportunity by facilitating Expressions of Interest with communities, conducting analysis of applications and working with Indigenous Business Australia and the Department of Housing and Public Works to progress loan applications
- transfer ownership of state land and National Parks to Aboriginal people through the Cape York Peninsula Tenure Resolution Program, providing opportunities to carry out land management tourism and other enterprises
- provide \$1 million for Cultural Diversity Queensland grants that support economic participation and social cohesion for culturally and linguistically diverse communities
- deliver Queensland Cultural Diversity Week, a state-wide program of events to build community cohesion by celebrating and encouraging broader recognition of Queensland's cultural diversity
- deliver planning schemes, development approvals and early civil works/sub-divisions ahead of the major housing construction program in remote Aboriginal and Torres Strait Islander communities
- invest \$1.25 million to upgrade the Government owned and operated Kowanyama Retail Store to improve food quality, health and safety, and operational efficiency for the store
- provide \$8 million over the 2014-15 and 2015-16 financial years to extend the Cape York Welfare Reform trial until 31 December 2015, to improve school attendance and economic participation in selected Indigenous communities through welfare reform activities and the efforts of the Family Responsibilities Commission
- lead and drive implementation across government of the new Queensland Cultural Diversity Policy and Action Plan and Language Services Policy
- lead and drive the implementation across government of the new Queensland Aboriginal and Torres Strait Islander Economic Participation Framework and Action Plan.

During 2013-14, the department supported the Government's commitments by delivering the following achievements:

- developed and released the whole-of-government Queensland Aboriginal and Torres Strait Islander Economic Participation Framework
- delivered the Cape York Peninsula Tenure Resolution Program, transferring ownership of seven national parks, covering more than 355,000 hectares of land, to Aboriginal people on Cape York Peninsula, to provide opportunities to carry out land management, tourism and other enterprises
- extended the Cape York Welfare Reform trial (including the Family Responsibilities Commission) to 31 December 2014 in order to improve the participation of Aboriginal people and Torres Strait Islander people in the economy and in employment

- supported cross-agency and inter-governmental efforts to remove the barriers to home ownership for Aboriginal and Torres Strait Islander Queenslanders through the implementation of the Home Ownership Expression of Interest assessment methodology
- addressed land tenure and infrastructure planning issues by identifying and resolving road encroachments, and completed road and lease surveys in the 16 discrete Indigenous local government areas, and on track to make 328 lots available for the social housing program by 30 June 2014, ahead of the target of 303
- led the development, and supported the implementation, of the whole-of-Government Aboriginal and Torres Strait Islander Cultural Capability and Engagement Framework to promote access to culturally appropriate service delivery and to build staff cultural competencies
- developed plans and strategies with communities to manage alcohol misuse and reduce alcohol-related harm
- developed and released the whole-of-government Queensland Cultural Diversity Policy which focused on improving language independence, education participation and attainment, economic independence and community participation
- supported 88 events across Queensland that celebrate cultural diversity and strengthen harmonious community relations across different culturally and linguistically diverse groups and the whole Queensland community.

Departmental Budget Summary

The table below shows the total resources available in 2014-15 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue			
Deferred from previous year/s	7,313	6,366	6,233
Balance of service appropriation	45,690	45,900	51,779
Other revenue	55,883	52,864	96,634
Total income	108,886	105,130	154,646
Expenses			
Economic Participation	50,090	42,542	92,910
Community Participation	58,316	62,344	63,324
Total expenses	108,406	104,886	156,234
Operating surplus/deficit¹	480	244	(1,588)
Net assets	35,439	40,574	32,709
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	5,600	8,172	8,100
Other administered revenue	25	25	25
Total revenue	5,625	8,197	8,125
Expenses			
Transfers to government	..	..	..
Administered expenses	5,600	8,172	8,100
Total expenses	5,600	8,172	8,100
Net assets	556	547	572

Notes:

1. The operating deficit reported in 2014-15 Budget reflects Commonwealth funding received in advance and recorded as revenue in 2012-13 to be expended in 2014-15, for remote indigenous infrastructure development related projects.

Budget Measures Summary

The table shows a summary of Budget measures relating to the department since the 2013-14 Budget. Further details are contained in Budget Paper No. 4.

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Revenue measures					
Administered
Departmental
Expense measures¹					
Administered	..	800	800	..	..
Departmental	..	4,600	3,600	..	..
Capital measures					
Administered
Departmental

Notes:

1. The total amounts reconcile with Budget Paper 4.

Staffing^{1,2}

Service Areas	Notes	2013-14 Adjusted Budget	2013-14 Est. Actual	2014-15 Budget
Economic Participation		135	140	140
Community Participation		231	229	229
TOTAL	3	366	369	369

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. The change in FTEs from the 2013-14 Adjusted Budget to the 2013-14 Estimated actuals and 2014-15 Budget includes the continuation of non-recurrent positions for the remote indigenous land and infrastructure program.

SERVICE PERFORMANCE

Services

Our service areas are:

Economic Participation

This service aims to increase the participation of Aboriginal people, Torres Strait Islander people and people from culturally diverse backgrounds in the Queensland economy by delivering policies and programs that result in our customers acquiring in-demand skills, entering and actively participating in the workforce, having more opportunities to innovate and embrace new business ideas, and to own land and to own their homes. This includes resolving land tenure and infrastructure issues in remote communities to allow housing development in remote communities, transferring land ownership to Traditional Owners, improving employment and business opportunities, brokering employment opportunities in various industry sectors, and working in partnership with the Department of Education, Training and Employment to build in-demand skills.

Community Participation

This service aims to improve community participation by delivering policies and programs that result in greater social cohesion, connected communities and more inclusive communities that value other cultures and Queensland's cultural heritage. This includes the development and implementation of Queensland's cultural diversity policy, the administration of cultural heritage legislation and the funding of non-government organisations to deliver programs that promote cultural diversity. The department will help create communities that are connected by a sense of belonging, trust and common goals by supporting non-government organisations to promote the benefits of cultural diversity and delivering community based events and initiatives and personal histories services.

Red tape reduction

In 2013-14 the department implemented a red tape reduction initiative to streamline processes for Community and Personal Histories services, fast tracking access to records for high priority native title research. The streamlined process commenced in March 2014 and prioritises the provision of records required for Native Title processes to proceed. This initiative will significantly reduce the waiting period for native title claimants to receive information and assist claim groups meet federal court timeframes.

In 2014-15, the department will:

- partner with Queensland State Archives to digitise departmental archival records and make these, and indexes to these records, available to the public via the Queensland State Archives website. This project will make it easier for Indigenous Queenslanders to access their personal records themselves
- continue to work with stakeholders to finalise the Torres Strait regional Indigenous Land Use Agreement (ILUA) which will cover 14 islands in the Torres Strait Islands Regional Council (TSIRC) local government area
- The Torres Strait regional ILUA will make a significant contribution to red tape reduction by streamlining compliance and avoiding the need for potentially complex and costly Native Title and Cultural Heritage processes for individual infrastructure projects.

2014-15 Service Summary¹

Sources of Revenue					
Service area	Total cost \$'000	State Contribution \$'000	User Charges \$'000	C'wealth Revenue \$'000	Other Revenue \$'000
Economic Participation	92,910	21,961	..	..	68,532
Community Participation	63,324	36,051	27,921	..	181
TOTAL	156,234	58,012	27,921	..	68,713

Notes:

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

Performance Statement

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
Service Area: Economic Participation	1			
Service standards				
Number of jobs for Aboriginal people and Torres Strait Islander people and people from culturally diverse backgrounds facilitated by DATSIMA	2	New measure	New measure	300
Number of houses made available for ownership by Aboriginal and Torres Strait Islander Queenslanders in targeted communities as a result of DATSIMA's involvement	3	New measure	New measure	20
Number of hectares of State land and national park transferred to Traditional Owners in Cape York Peninsula	4	New measure	New measure	700,000 ha
State contribution (\$000)		23,160	19,306	21,961
Other revenue (\$000)		28,608	24,678	68,532
Total cost (\$000)		50,090	42,542	92,910
Service Area: Community Participation	5			
Service standards				
Percentage of people participating in cultural diversity events who believe that the event enhanced their appreciation for cultural diversity	6	New measure	New measure	Baseline to be set
Percentage of people participating in National Aboriginal and Islander Day Observance Committee (NAIDOC) events who believe that the event enhanced their appreciation for Aboriginal and Torres Strait Islander cultures	7	New measure	New measure	Baseline to be set
State contribution (\$000)		29,843	32,960	36,051
Other revenue (\$000)		27,275	28,186	28,102
Total cost (\$000)		58,316	62,344	63,324

Notes:

1. The Aboriginal and Torres Strait Islander service area has been replaced by the Economic Participation service area to reflect the department's new strategic direction as documented in the 2014-18 Strategic Plan. This change has also been made in the description of services within the 'Service Performance' section of the SDS.
2. This new measure assesses the increase in the number of jobs for Aboriginal and Torres Strait Islander people and people from culturally diverse backgrounds that have been facilitated by the department.
3. This measure assesses the increase in the number of houses made available for ownership by Aboriginal and Torres Strait Islander Queenslanders in targeted remote communities, as a result of DATSIMA's involvement.

4. This measure identifies the number of hectares of State-owned land and national park transferred to Traditional Owners in Cape York Peninsula. The remaining land tenure transfers under the Cape York Peninsula Tenure Resolution program are scheduled to be completed by 30 June 2016.
5. The Multicultural Affairs service area has been replaced by the Community Participation service area to reflect the department's new strategic direction as documented in the 2014-18 Strategic Plan. This change has also been made in the description of services within the 'Service Performance' section of the SDS.
6. This new measure assesses the level of community appreciation for cultural diversity through a survey of participants at Cultural Diversity Week and other cultural events.
7. This new measure assesses the enhanced community appreciation for Aboriginal and Torres Strait Islander cultures through a survey of participants at NAIDOC Week and other cultural events.

Administered Items

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

DATSIMA administers funds on behalf of the State for payments to the Family Responsibilities Commission under the Cape York Welfare Reform trial, royalty payments to the Western Cape Community Trust and the Aborigines Welfare Fund.

Payments to the Family Responsibilities Commission cover core operating costs so that the Commission can support Cape York Welfare Reform community members restore socially responsible standards of behaviour, local authority and wellbeing.

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

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

Financial statements and variance explanations in relation to Administered Items appear in the Departmental Financial Statements.

CAPITAL

Capital program

Total capital purchases Budget for the department for 2014-15 is \$1.9 million. This includes \$1.25 million for an upgrade to the Government owned and operated Kowanyama Retail Store. This work will install industry standard refrigerated storage rooms and associated plant and equipment to reduce food spoilage, lower operating costs and improve work place health and safety.

Capital budget statement

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
Capital Purchases¹				
Total land, buildings and infrastructure		213	213	213
Total plant and equipment		2,418	1,186	1,678
Total other capital		98	..	..
Total Capital Purchases	1	2,729	1,399	1,891

Notes:

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

BUDGETED FINANCIAL STATEMENTS

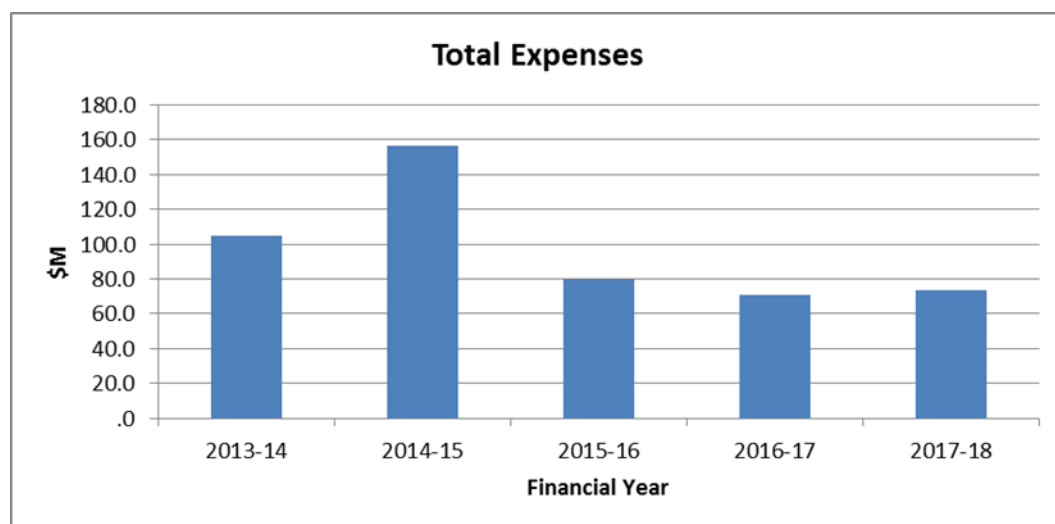
ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

Departmental income statement

Total expenses are estimated to be \$156 million in 2014-15, an increase of \$51 million from the 2013-14 financial year. The increase is mainly due to timing of the Remote Indigenous Land and Infrastructure Program of work under the National Partnership Agreement on Remote Indigenous Housing (NPARIH) which has been impacted by the extended wet season in 2014, and additional funding for the program in 2014-15. The reduction in total departmental expenses over the outyears reflects the cessation of this and other non-recurrent programs delivered by the department such as the Cape York Peninsula Tenure Resolution Program and Cape York Welfare Reform.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The department's major assets are land and building, currently valued at \$26 million, and cash assets of \$17 million. Land and building assets are expected to decrease by approximately \$6 million in 2014-15 to \$20 million following the transfer of government employee housing to the Department of Housing and Public Works. The department has receivables of \$3 million, mainly relating to funding to be received from the Department of Housing and Public Works for the Remote Indigenous Land and Infrastructure Program. Offsetting this are payables of approximately \$7 million, for amounts due to service providers and other payables, mainly in relation to the Remote Indigenous Land and Infrastructure Program.

CONTROLLED INCOME STATEMENT

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Income				
Appropriation revenue	1, 7, 12	53,003	52,266	58,012
Taxes		..	..	..
User charges and fees		27,025	27,644	27,921
Royalties and land rents		..	..	..
Grants and other contributions	2, 8, 13	28,608	24,678	68,532
Interest		130	117	100
Other revenue		120	425	81
Gains on sale/revaluation of assets		..	..	..
Total income		108,886	105,130	154,646
Expenses				
Employee expenses	3, 14	32,607	35,856	35,263
Supplies and services:				
- Outsourced service delivery	4, 9, 15	..	18,832	51,842
- Other supplies and services	5, 10, 16	68,238	40,553	59,269
Grants and subsidies	6, 11, 17	5,937	7,957	8,176
Depreciation and amortisation		1,449	1,399	1,391
Finance/borrowing costs		..	..	..
Other expenses		175	289	293
Losses on sale/revaluation assets		..	..	..
Total expenses		108,406	104,886	156,234
OPERATING SURPLUS/(DEFICIT)	18	480	244	(1,588)

CONTROLLED STATEMENT OF CHANGES IN EQUITY

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve	
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity	
Surplus/(deficit) for the period		480	244	(1,588)
Total recognised income and expense for the period		480	244	(1,588)
Equity injection/(withdrawal)	
Equity adjustments (inc.MoG transfers)	
Total movement in equity for period		480	244	(1,588)

CONTROLLED BALANCE SHEET

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CURRENT ASSETS				
Cash assets	20, 25	2,751	17,396	15,308
Receivables	21	8,452	2,807	2,807
Other financial assets		..	..	..
Inventories		2,850	2,351	2,351
Other		69	1	1
Non-financial assets held for sale		..	..	..
Total current assets		14,122	22,555	20,467
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	22	25,649	26,333	20,646
Intangibles		137	125	35
Other		..	..	..
Total non-current assets		25,786	26,458	20,681
TOTAL ASSETS		39,908	49,013	41,148
CURRENT LIABILITIES				
Payables	23	2,758	7,268	7,268
Accrued employee benefits		1,711	1,171	1,171
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		4,469	8,439	8,439
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		4,469	8,439	8,439
NET ASSETS/(LIABILITIES)		35,439	40,574	32,709
EQUITY				
Capital/contributed equity		33,886	33,634	27,357
Accumulated surplus/(accumulated deficit)		1,553	3,582	1,994
Reserves:				
- Asset revaluation surplus		..	3,358	3,358
- Other (specify)		..	..	..
TOTAL EQUITY		35,439	40,574	32,709

CONTROLLED CASH FLOW STATEMENT

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
Appropriation receipts	1, 7, 12	53,003	51,493	58,012
User charges and fees		27,025	27,644	27,921
Royalties and land rent receipts		..	..	..
Grants and other contributions	2, 8, 13	28,608	24,678	68,532
Interest received				
Taxes		..	..	..
Other		250	542	181
Outflows				
Employee costs	3, 14	(32,607)	(35,856)	(35,263)
Supplies and services	5, 10, 16	(68,238)	(59,385)	(111,111)
Grants and subsidies	25, 11, 26	(5,937)	(13,957)	(8,176)
Borrowing costs		..	..	..
Other		(175)	(289)	(293)
Net cash provided by/(used in) operating activities		1,929	(5,130)	(197)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows				
Payments for non-financial assets	24	(2,729)	(1,399)	(1,891)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(2,729)	(1,399)	(1,891)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		(800)	(6,529)	(2,088)
Cash at the beginning of financial year		3,551	23,925	17,396
Cash transfers from restructure		..	..	..
Cash at the end of financial year		2,751	17,396	15,308

ADMINISTERED INCOME STATEMENT

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Income				
Appropriation revenue	28	5,600	8,172	8,100
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions		..	..	..
Interest		25	25	25
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		5,625	8,197	8,125
Expenses				
Employee expenses		..	..	..
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services		..	..	..
Grants and subsidies	28	5,600	8,172	8,100
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation assets		..	..	..
Transfers of Administered Revenue to Government		..	..	..
Total expenses		5,600	8,172	8,100
OPERATING SURPLUS/(DEFICIT)		25	25	25

ADMINISTERED BALANCE SHEET

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CURRENT ASSETS				
Cash assets		556	544	569
Receivables		..	3	3
Other financial assets	
Inventories	
Other	
Non-financial assets held for sale	
Total current assets		556	547	572
NON-CURRENT ASSETS				
Receivables	
Other financial assets	
Property, plant and equipment	
Intangibles	
Other	
Total non-current assets	
TOTAL ASSETS		556	547	572
CURRENT LIABILITIES				
Payables	
Transfers to Government Payable	
Accrued employee benefits	
Interest-bearing liabilities and derivatives	
Provisions	
Other	
Total current liabilities	
NON-CURRENT LIABILITIES				
Payables	
Accrued employee benefits	
Interest-bearing liabilities and derivatives	
Provisions	
Other	
Total non-current liabilities	
TOTAL LIABILITIES	
NET ASSETS/(LIABILITIES)		556	547	572
EQUITY				
Capital/contributed equity		506	510	510
Accumulated surplus/(accumulated deficit)		50	37	62
Reserves:				
- Asset revaluation surplus	
- Other (specify)	
TOTAL EQUITY		556	547	572

ADMINISTERED CASH FLOW STATEMENT

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
Appropriation receipts	28	5,600	8,172	8,100
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	..	..
Interest received		25	25	25
Taxes		..	..	..
Other		..	..	..
Outflows				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies	28	(5,600)	(9,075)	(8,100)
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		..	..	..
Net cash provided by/(used in) operating activities	29	25	(878)	25
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/(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/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held	29	25	(878)	25
Cash at the beginning of financial year		531	1,422	544
Cash transfers from restructure		..	..	..
Cash at the end of financial year		556	544	569

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The decrease in appropriation revenue is primarily due to the deferral of funding provided for grant programs, including the Cape York Welfare Reform trial to match timing of payments, and program funding including the Cape York Peninsula Tenure Resolution program.
2. The decrease in grants and other contributions revenue relates to funding for the Remote Indigenous Land and Infrastructure Program Office work which has been rescheduled to 2014-15.
3. The increase in employee expenses is due to a realignment of the baseline budget expenditure categories transferred at the 2012 machinery of government change, and the one-off separation payments relating to the department's contribution to the cost of natural disasters measure in the 2013-14 budget.
4. The increase in outsourced service delivery expense relates to the change in the accounting treatment for programs previously classified as grants and subsidies expense. The reclassification of Supplies and Services to "Outsourced Service Delivery" has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.
5. The decrease in supplies and services reflects the change in accounting treatment for some programs, the rescheduling of Remote Indigenous Land and Infrastructure Program Office work to 2014-15 and deferral of program funding including the Cape York Peninsula Tenure Resolution program.
6. The increase in grants and subsidies relates to the amounts deferred from 2012-13 to 2013-14 for the Cape York Welfare Reform trial and the Valuing Diversity grants program to match the timing of payments.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

7. The increase in appropriation revenue reflects additional funding being provided for the Cape York Welfare Trial continuation to 31 December 2015 and Cultural Diversity Queensland grants. The 2014-15 Budget also includes deferral of funding provided for grant and other program funding including the Cape York Peninsula Tenure Resolution program.
8. The increase in grants and other contributions revenue primarily relates to additional funding for Remote Indigenous Land and Infrastructure development works under the National Partnership Agreement on Remote Indigenous Housing.
9. The increase in outsourced service delivery reflects the change in accounting treatment for some programs, the rescheduling of the Remote Indigenous Land and Infrastructure Program Office work to 2014-15 and additional funding for that program in 2014-15.
10. The decrease in supplies and services relates to the change of accounting treatment of some programs offset by the increase in the Remote Indigenous Land and Infrastructure Program Office work.
11. The increase in grants and subsidies relates to additional funding for the Cape York Welfare Reform trial for the continuation to 31 December 2015, and grant program deferrals from 2013-14 to 2014-15 to reflect the timing of payments.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

12. The increase in appropriation revenue is primarily due to additional funding for the Cape York Welfare Trial Continuation to 31 December 2015 and Cultural Diversity Queensland grants. The 2014-15 Budget also includes deferral of funding provided for grant programs and program funding including the Cape York Peninsula Land Tenure Resolution program.
13. The increase in grants and other contributions revenue relates to additional funding for Remote Indigenous Land and Infrastructure Program Office work and retiming of funding for work rescheduled to 2014-15.
14. The decrease in employee expenses primarily relates to the one-off costs in 2013-14 for separations related to the department's contribution to the cost of natural disasters measure in the 2013-14 Budget, the full year savings impact of these measures and some one-off temporary resourcing in 2013-14.

15. The increase in outsourced service delivery primarily relates to additional funding for Remote Indigenous Land and Infrastructure development under the National Partnership Agreement on Remote Indigenous Housing and retiming of funding for work rescheduled to 2014-15.
16. The increase in supplies and services is primarily due to the timing of Remote Indigenous Land and Infrastructure Program Office work which has been rescheduled to 2014-15.
17. The increase in grants and subsidies relates to additional funding for the Cape York Welfare Reform trial continuation to 31 December 2015.
18. The operating deficit reported in the 2014-15 Estimates reflects Commonwealth funding received in advance and recorded as revenue in 2012-13 to be expended in 2014-15 for remote indigenous infrastructure development related projects.

Payroll Tax Adjustment

19. From 1 July 2014 departments (excluding commercialised business units) will no longer be liable for payroll tax. To provide comparable cost forecasts across all periods, the 2013-14 Adjusted budget and the 2013-14 Estimated actual have been recast to reflect the removal of payroll tax from Employee expenses and an associated reduction has been made to Appropriation revenue. The 2013-14 Adjusted budget appropriation revenue and Employee expenses have been reduced by \$1.219 million. The 2013-14 Estimated actual appropriation revenue and Employee expenses have been reduced by \$1.208 million.

Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual and 2014-15 Budget include:

20. The increase in cash assets reflects that the original budget for 2013-14 did not include retail stores and includes funding received in advance from the Commonwealth government for infrastructure works delivered by the Remote Indigenous Land and Infrastructure Program Office. The reduction in 2014-15 balance reflects the expenditure of this Commonwealth government funding.
21. The decrease in receivables reflects a reduction in the amount due from the Department of Housing and Public Works for the Remote Indigenous Land and Infrastructure Program Office.
22. The decrease in Property, plant and equipment reflects a transfer of \$6 million in land and buildings to the Department of Housing and Public Works under the Government Employee Housing Scheme.
23. The increase in accounts payable reflects expected accrued expenditure in relation to the Remote Indigenous Land and Infrastructure Program Office at year end.

Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual and 2014-15 Budget include:

24. The decrease in payments for non-financial assets relates to the deferral of capital expenditure to 2014-15 and 2015-16.
25. The increase in grants and subsidies cash outflow in the 2013-14 Estimated actual is for the payment of grants expenses accrued at the end of the prior year.
26. The decrease in grants and subsidies cash outflow in the 2014-15 Budget reflects the payment of grants expenses accrued at the end of the prior year in 2013-14 and not anticipated for 2014-15.

Payroll Tax Adjustment

27. From 1 July 2014 departments (excluding commercialised business units) will no longer be liable for payroll tax. To provide comparable cost forecasts across all periods, the 2013-14 Adjusted budget and the 2013-14 Estimated actual have been recast to reflect the removal of payroll tax from Employee expenses and an associated reduction has been made to Appropriation revenue. The 2013-14 Adjusted budget appropriation revenue and Employee expenses have been reduced by \$1.219 million. The 2013-14 Estimated actual appropriation revenue and Employee expenses have been reduced by \$1.208 million.

Administered income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual and 2014-15 Budget include:

28. The increase in administered receipts, grants and subsidies expenses and the net cash outflow relates to payments made under the Western Cape Communities Co-existence Agreement for 2013.

Administered cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual and 2014-15 Budget include:

29. The additional net operating cash outflow in the 2013-14 Estimated actual reflects a payment to reimburse the department's controlled bank account for a 2012-13 administered payment to the Family Responsibility Commission paid incorrectly from the controlled bank account.

STATUTORY BODY

FAMILY RESPONSIBILITIES COMMISSION

AGENCY OVERVIEW

Strategic direction

The purpose of the Family Responsibilities Commission (the Commission) is to support community members in the Cape York Welfare Reform (CYWR) trial communities to restore socially responsible standards of behaviour, local authority and wellbeing. The core function of the Commission is focused on safeguarding and restoring child safety, school attendance, lawful behaviour and responsible tenancy. The Commission fulfils this function by conducting conferences with community members who are welfare recipients and who have been notified to the Commission by a government agency for having failed to enrol or send a child to school, been convicted of an offence in the Magistrates Court, been the subject of a child safety report or breached a tenancy agreement.

The Commission's objectives are: to provide effective and efficient client services and influence the wider acceptance of socially responsible standards of behaviour; to strengthen collaborative cross-agency partnerships; and to enhance community engagement and promote greater understanding of the Commission's role.

The Commission contributes specifically to the following Government objectives for the community: revitalise frontline services by providing effective and efficient client services; and restore accountability in government by strengthening collaborative cross-agency partnerships. The Commission works collaboratively with partner agencies to engage, empower and enable individuals, families and the wider community to make positive and lasting change. Factors impacting on Commission operations include the:

- number of notices received from government agencies
- ability of clients to attend at referred agencies for service provision
- quality and consistency of programs offered by service providers.

RESOURCES AND PERFORMANCE

In 2013-14 the Commission:

- maintained efficient and effective operations within budget whilst responding to an increased number of agency notifications and client numbers
- initiated an integrated case management model to enhance the assessment, service provision and case management of clients through effective referral processes, stakeholder engagement and case management
- reviewed administrative forms to streamline the intake and conferencing process and reduce unnecessary red tape and paperwork
- continued to encourage the Local Commissioners to conference independently as provided for under the *Family Responsibilities Commission Act 2008*
- reviewed the CYWR Evaluation to inform future initiatives. Evaluation findings confirmed the Commission continues to function effectively and acknowledged the importance and success of conferencing conducted by the Local Commissioners.

In 2014-15 the Commission will:

- continue to foster the independence of the Local Commissioners in the conferencing process by directing that a conference be constituted of three Local Commissioners whenever appropriate and providing feedback on the conferencing process as required
- assist in improving school attendance through an integrated case management model developed to establish and foster service provider cooperation and collaboration
- assist in the reunification of families through the integrated case management model
- continue to initiate further red tape reduction via streamlining administrative and conferencing processes
- review conferencing processes to enhance client engagement.

STATEMENTS

Staffing

Family Responsibilities Commission	Notes	2013-14	2013-14	2014-15
		Adjusted Budget	Est. Actual	Budget
	1, 2	17	19.8	19.8

Notes:

1. Full-time equivalents (FTEs) as at 30 June 2014.
2. The 2013-14 Estimated actual and 2014-15 Budget reflect approved funded positions and are based on the 2014-15 budget outcome related to the extension of the CYWR trial to 31 December 2015.

Performance Statement

Family Responsibilities Commission	Notes	2013-14 Target/Est	2013-14 Est. Actual	2014-15 Target/Est.
Service standards¹				
Number of clients subject to agency notifications	2	800	865	870
Number of clients who are on orders to attend support services	3, 4	135	248	222
Number of client service referrals	5, 6	225	503	475
Percentage increase in Local Commissioners sitting without Commissioner or Deputy Commissioner	7	New Measure	New Measure	6%
Number of clients subject to Conditional Income Management (CIM)	8	255	269	275
Percentage of clients who have had CIM orders revoked or reduced	9	New Measure	New Measure	3%

Notes:

1. The 2014-15 estimates reflect 12 months of activity based on the 2014-15 budget outcome related to the extension of the CYWR trial to 31 December 2015.
2. This measure reports the number of clients (both new clients in the 2013-14 financial year and existing clients since the commencement of the Commission who have been subject to an agency notice in the 2013-14 financial year.
3. This measure reports the number of clients (both new clients in the 2013-14 financial year and existing clients since the commencement of the Commission) who have been ordered by the Commission in conference during the 2013-14 financial year to attend support services.
4. The number of clients who are on orders to attend support services increased in 2013-14 and is related to the increased number of client service referrals in 2013-2014 (refer to note 5). Where a client has failed to complete a referred program/s or the Commission believes the client would benefit from repeating the referred program/s, the client has been referred to the service provider again to complete or repeat the program/s. The Commission has continued to advocate the completion of programs as a means for clients to have their Conditional Income Management Orders revoked or the percentage of income management reduced.
5. This measure reports the total number of client service referrals for the 2013-14 financial year, regardless of whether the client has agreed to or been ordered by the Commission in conference

to attend support services. A client may be referred to one or more service providers at any one time.

6. The number of client service referrals increased in 2013-14 and is related to the increased number of clients who are on orders to attend support services (refer to note 3). Where a client has failed to complete a referred program/s or the Commission believes the client would benefit from repeating the referred program/s, the client has been referred to the service provider again to complete or repeat the program/s. The Commission has continued to advocate the completion of programs as a means for clients to have their Conditional Income Management Orders revoked or the percentage of income management reduced.
7. The percentage increase in Local Commissioners sitting without Commissioner or Deputy Commissioner contributes to restoring Indigenous authority.
8. This measure reports the total number (both new clients in the 2013-14 financial year and existing clients since the commencement of the Commission) who have been subject to a Conditional Income Management Order in the 2013-14 financial year.
9. The percentage of clients who have had Conditional Income Management orders revoked or reduced contributes to restoring socially responsible standards of behaviour.

INCOME STATEMENT

Family Responsibilities Commission ¹	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Income				
User charges and fees		..	..	..
Grants and other contributions		1,600	1,600	1,600
Interest		30	27	30
Other revenue	2,8	1,565	1,781	1,815
Gains on sale/revaluation of assets		..	..	..
Total income		3,195	3,408	3,445
Expenses				
Employee expenses	3,6,9	2,667	2,816	3,028
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	4,7	1,215	970	945
Grants and subsidies		..	..	..
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		44	38	41
Losses on sale/revaluation of assets		..	..	..
Total expenses		3,926	3,824	4,014
OPERATING SURPLUS/(DEFICIT)	5,10	(731)	(416)	(569)

STATEMENT OF CHANGES IN EQUITY

Family Responsibilities Commission ¹	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period		(731)	(416)	(569)
Total recognised income and expense for the period		(731)	(416)	(569)
Equity injection/(withdrawal)		..	..	..
Equity adjustments (inc.MoG transfers)		..	..	..
Total movement in equity for period	5, 10	(731)	(416)	(569)

BALANCE SHEET

Family Responsibilities Commission ¹	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CURRENT ASSETS	11,12,13			
Cash assets		654	919	350
Receivables		10	..	..
Other financial assets		..	..	..
Inventories		..	..	..
Other		10	34	34
Non-financial assets held for sale		..	..	..
Total current assets		674	953	384
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		674	953	384
CURRENT LIABILITIES				
Payables		100	157	157
Accrued employee benefits		212	179	179
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		312	336	336
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		312	336	336
NET ASSETS/(LIABILITIES)		362	617	48
EQUITY				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)		362	617	48
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		362	617	48

CASH FLOW STATEMENT

Family Responsibilities Commission ¹	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
User charges and fees		..	..	..
Grants and other contributions		1,600	1,600	1,600
Interest Received		30	27	30
Taxes		..	..	..
Other	14,17,20	1,565	1,781	1,815
Outflows				
Employee costs	15,18,21	(2,677)	(2,774)	(3,028)
Supplies and services	16,19	(1,215)	(1,002)	(945)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(44)	(38)	(41)
Net cash provided by/(used in) operating activities		(741)	(406)	(569)
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/(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/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		(741)	(406)	(569)
Cash at the beginning of financial year		1,395	1,325	919
Cash transfers from restructure		..	..	..
Cash at the end of financial year		654	919	350

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

1. The 2014-15 budget reflects 12 months of operations, based on the 2014-15 budget outcome related to the extension of the CYWR trial to 31 December 2015.
2. The increase in other revenue is due to additional funding of \$0.2 million received from the Commonwealth Government for core operational costs.
3. The increase in employee expenses is primarily due to additional resourcing for an intake team administration officer and the costs associated with engaging a replacement executive officer (management).
4. The decrease in supplies and services is due to multiple cost saving measures that were implemented. These measures include, but are not limited to, decreased expenditure in the areas of IT expenditure and travel expenditure.
5. The decrease in the operating deficit is primarily due to additional Commonwealth Government funding and reduced operating expenditure following cost saving measures implemented in 2013-14.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

6. The increase in employee expenses is due to the additional resourcing for an executive support officer and anticipated wage increases for public servants.
7. The decrease in supplies and services costs reflects savings measures implemented in 2014-15.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

8. The increase in other revenue principally reflects an increase of \$0.1 million in Commonwealth funding offset by the cessation of State Government funding for the Ending Family Violence Program of \$0.05 million.
9. The increase in employee expenses is due to the additional resourcing for an executive support officer and anticipated wage increases for public servants.
10. The increase in the expected operating deficit primarily reflects increased employee expenses for expected wage increases.

Balance sheet

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

11. The increase in cash assets reflects the preservation of surplus funds carried forward from prior years.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

12. The decrease in cash assets is due to the depletion of the surplus funds carried forward from prior years and budgeted for use in 2014-15.

Major variations between 2013-14 Estimated actual and the 2014-15 Budget include:

13. The decrease in cash assets is due to the depletion of the surplus funds carried forward from prior years and budgeted for use in 2014-15.

Cash flow statement

Major variations between 2013-14 Adjusted budget and 2013-14 Estimated actual include:

14. The increase in other revenue is due to additional funding of \$0.1 million received from the Commonwealth Government.
15. The increase in employee expenses is due to adding a vacant position from the establishment, a six week overlap with the former executive officer (management) while training a new executive officer (management) and an under budget for the executive officer (case management).
16. The decrease in supplies and services is due to multiple cost saving measures that were implemented. These measures include, but are not limited to, decreased expenditure in the areas of IT expenditure and travel expenditure.

Major variations between 2013-14 Adjusted budget and 2014-15 Budget include:

17. The increase in other revenue reflects additional Federal Government grant of \$0.1 million offset by the cessation of State Government funding for the Ending Family Violence Program of \$0.05 million.
18. The increase in employee expenses is due to the expected wage increase for public servants.
19. The decrease in supplies and services reflects the impact of multiple costs saving measures implemented.

Major variations between 2013-14 Estimated actual and the 2014-15 budget include:

20. The decrease in other revenue reflects one-off other revenue received in 2013-14 for the Ending Family Violence Program employee expenses reflects the expected wage increase for public servants.
21. The increase in employee expenses reflects the expected wage increase for public servants.

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.
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Administered Items	— Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
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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.
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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.
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Balance Sheet	— A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
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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.
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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.
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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.
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Depreciation	— The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
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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 well being. 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.

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at www.budget.qld.gov.au.

