



State Budget 2012-13

Service Delivery Statements

Department of Communities, Child Safety and Disability Services



2012–13 State Budget Papers

- 1. Budget Speech**
- 2. Budget Strategy and Outlook**
- 3. Capital Statement**
- 4. Budget Measures**
- 5. Service Delivery Statements**

Appropriation Bills

The suite of Budget Papers is similar to that published in 2011-12.

In April 2012, machinery-of-Government changes saw the creation of 20 departments with each department reporting directly to one Minister.

These new arrangements have required minor changes to how information is presented in some Budget Papers. The 2012-13 Budget Papers provide continuity of information between the previous departmental structure and the new arrangements.

The Budget Papers are available online at www.budget.qld.gov.au

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Service Delivery Statements

ISSN 1445-4890 (Print)
ISSN 1445-4904 (Online)



Department of Communities, Child Safety and Disability Services

Summary of portfolio budgets

Page	Agency	2011-12 Adjusted Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
3	Department of Communities, Child Safety and Disability Services – controlled	4,120,221	4,177,954	2,563,893
	Department of Communities, Child Safety and Disability Services - administered	320,157	323,780	242,953
35	Commission for Children and Young People and Child Guardian	47,721	49,363	46,652

Note:

1. Explanation of variances is provided in the financial statements.

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PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The Minister for Communities, Child Safety and Disability Services is the Minister responsible for the portfolio including:

Department of Communities, Child Safety and Disability Services:

The department benefits Queenslanders by providing the following services:

- *Child Safety Services:* provides services to protect children and young people from harm or who are at risk of harm, and whose parents cannot provide adequate care or protection for them; funds services to support families whose children may be at risk of harm; and provides adoption services
- *Disability Services:* leads disability policy and programs across the government and non government sectors; and provides and funds disability and community care services to support people with a disability, their families and carers
- *Social Inclusion Services:* coordinates volunteering, carers, seniors, youth and women's policy and community recovery efforts across government; and funds community services to support vulnerable individuals, families and communities, including those who are homeless, experiencing domestic and family violence and requiring community recovery services.

The Department of Communities, Child Safety and Disability Services is committed to supporting and protecting the wellbeing of vulnerable Queenslanders and supporting excellence in the delivery of frontline human services to Queenslanders.

Access to additional departmental budget and corporate information can be found on our website at www.communities.qld.gov.au.

Commission for Children and Young People and Child Guardian:

The Commission's mandate is to promote and protect the rights, interests and wellbeing of children and young people in Queensland. In accordance with the Government's objective to restore accountability in government, the Commission's work provides robust, independent oversight of the child protection and youth justice systems, and blue card system services to organisations providing regulated services to children and young people.

Portfolio Structure and Services

Minister for Communities, Child Safety and Disability Services

The Honourable Tracy Davis MP

Assistant Minister for Child Safety

Mr Robert Molhoek MP

Department of Communities, Child Safety and Disability Services

Director General: Margaret Allison

Service Area 1: Child Safety Services

Service Area 2: Disability Services

Service Area 3: Social Inclusion Services

Commission for Children and Young People and Child Guardian

Commissioner and Child Guardian: Elizabeth Fraser

Objective: To promote and protect the rights, interests and wellbeing of children and young people in Queensland.

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Strategic direction

The Department of Communities, Child Safety and Disability Services is committed to supporting and protecting the wellbeing of vulnerable Queenslanders, and supporting excellence in the delivery of frontline human services to Queenslanders.

Our organisation consists of the following divisions:

- Regional Services
- Operations
- Strategic Policy and Programs
- Corporate and Executive Services.

The department's key objectives are:

- For our clients: improved wellbeing, safety, and participation of Queenslanders, particularly for vulnerable and disadvantaged people
- For communities: improved liveability, inclusion and cohesion in Queensland communities
- For our partners: improved capability, sustainability and productivity of human and other services and systems in Queensland.

The department contributes to achieving Queensland's future prosperity through the delivery of the Government's objectives for the community to:

- Grow a four pillar economy by:
 - contributing to paying off Queensland's debt and investing in better frontline services
 - improving financial management and eliminating waste by undertaking program reviews and transitioning to more cost effect service delivery models.
- Lower the cost of living for families by:
 - providing concessions on electricity, gas, medical aids and electricity life support.
- Deliver better infrastructure and better planning by:
 - facilitating integrated community support services across the state by identifying and quantifying the immediate impact of services/programs delivered or funded.
- Revitalise frontline services for families by:
 - implementing relevant Government commitments
 - investing in effective and efficient community and volunteer groups
 - participating in national strategies and partnerships that benefit Queenslanders.
- Restore accountability in government by:
 - driving value for money and reducing red tape in government and non-Government organisation (NGOs) human services, for example by implementing a single human services quality framework, and contract management reforms with non-Government organisations
 - improving laws, and procurement and contracting processes for administering funding and other resources
 - supporting the review and audit of Queensland's child protection laws and practices.

Environmental factors that shape our strategic directions and services include:

- population growth and changing demographics
- increasing demand for, and cost of delivering, community services

- increasing expectations for better access to integrated, quality community, disability and child safety services
- contemporary evidence and research about the most effective and efficient methods of service delivery
- the significant impact of natural disasters on Queenslanders and on the state and national economies.

In 2012-13, the total operating expenditure for the Department of Communities, Child Safety and Disability Services is \$2.564 billion.

The Government is committed to promoting a more sustainable community service system that delivers better value for Queenslanders. The department works in partnership with the non-Government sector to deliver services across the state to a diverse range of people. In 2012-13, the department will provide indexation on a range of existing State-funded ongoing operational grants to funded organisations at a rate of 3.75% in recognition of the increased cost of service delivery.

The Government has identified an opportunity to redirect available funding for non-Government organisations to areas of greatest need, by ceasing or reducing funding for programs and services that are lower priority and requiring efficiency improvements from State funded organisations to contribute to the fiscal repair.

The Government has also identified an opportunity to redesign the organisational arrangements of the department to prioritise and focus on direct service delivery and improve value for money. Savings identified will contribute to funding transitional placements for children with highly complex needs in out of home placements and to repair and restore the State's fiscal position.

In 2012-13 State funding for specialist disability services has increased by 3% from almost \$931 million in 2011-12 to almost \$959 million in 2012-13. Funding for Disability Services shown in the 2012-13 Service Summary excludes funding for psychiatric disability services transferred to Queensland Health and reflects the reduction in Commonwealth funding under the former Home and Community Care Program from 1 July 2012.

Funding for Child Safety Services has increased by 5.6% due to internal reprioritisation of funding for transitional placements for children with highly complex needs living in out of home placements.

Queenslanders with a disability will be further supported with an additional \$6.5 million (\$26 million over four years) to fund extra respite for people with high needs disabilities aged 16 to 25 years and their families and carers, and establish Parent Connect to provide assistance to parents of newborns with a disability.

In 2012-13, the department will also begin delivering a number of Government commitments, including:

- commencing Fostering Families, a two year trial of an intensive family intervention program to target neglect, with additional funding of \$4 million over two years
- increasing counselling services for victims of child abuse and sexual assault by providing an additional \$0.38 million (\$1.5 million over four years); this will also provide children from regional areas with access to telephone counselling
- providing \$4 million over three years (from internal reallocation) to community and volunteer groups for essential equipment such as computers, upgraded software and white goods
- assisting as required with the Queensland Child Protection Commission of Inquiry.

The department is enhancing the cost effectiveness of service delivery by:

- streamlining funding legislation, program specifications, quality systems and reporting requirements
- undertaking program reviews to ensure value for money and return on investment or by re-prioritising higher priority and value services and transitioning to more cost effective service delivery models, including reviewing directly delivered disability accommodation and respite services.

Departmental Budget Summary

The table below shows the total resources available in 2012-13 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Communities, Child Safety and Disability Services	2011-12 Adjusted Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
CONTROLLED			
Income			
Appropriation for services ^{1, 2}			
Deferred from previous year/s	131,959	131,959	96,316
Balance of service appropriation	3,563,575	3,449,416	2,430,419
Other revenue	363,729	402,620	33,970
Total income	4,059,263	3,983,995	2,560,705
Expenses			
Child Safety Services	733,057	753,103	774,089
Disability Services ⁴	1,775,192	1,761,532	1,367,454
Social Inclusion	445,066	473,492	422,350
Housing Services ⁵	864,644	898,277	..
Youth Justice ⁶	117,259	111,598	..
Sport and Recreation Services ⁷	111,323	108,559	..
Aboriginal and Torres Strait Islander Services and Multicultural Services ⁸	73,679	71,393	..
Total expenses	4,120,221	4,177,954	2,563,893
Operating surplus/deficit	(60,958)	(193,959)	(3,188)
Net assets	360,217	384,957	386,387
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation of administered items	311,090	311,964	242,978
Other administered revenue	10,327	51,503	31
Total revenue	321,417	363,467	243,009
Expenses			
Transfers to government	633	39,662	31
Administered expenses	320,157	323,780	242,953
Total expenses	320,790	363,442	242,984
Net assets	(3,922)	(4,523)	(5,004)

Department of Communities, Child Safety and Disability Services	2011-12 Adjusted Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
APPROPRIATIONS			
Controlled Items			
Departmental services ¹	3,682,796	3,560,574	2,519,217
Equity adjustment	111,415	189,603	11,252
Administered items	311,090	309,461	249,041
VOTE TOTAL³	4,105,301	4,059,638	2,779,510

Notes:

1. Appropriation for services does not match appropriation for departmental services in 2012-13 due to appropriation receivable of \$13.2 million and appropriation payable of \$20.8 million.
2. Includes State and Australian Government funding.
3. As represented in the 2012-13 Appropriation Bills, except for the 2011-2012 Adjusted Budget which does not match, due to machinery-of-government changes that occurred in 2011-2012.
4. Community Mental Health was transferred to Queensland Health on 1 July 2012.
5. Housing Services was transferred to the Department of Housing and Public Works on 1 May 2012.
6. Youth Justice Services was transferred to the Department of Justice and Attorney-General on 1 May 2012.
7. Sport and Recreation Services was transferred to the Department of National Parks, Recreation, Sport and Racing on 1 May 2012.
8. Aboriginal and Torres Strait Islander Services and Multicultural Services were transferred to the Department of Aboriginal and Torres Strait Islander and Multicultural Affairs on 1 May 2012.

Budget Measures Summary

The table shows a summary of Budget measures relating to the Department since the 2011-12 Budget. Further details are contained in Budget Paper No. 4.

Department of Communities, Child Safety and Disability Services	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Revenue measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Total revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	4,073	..	..	..
2012-13 Budget					
Administered	..	(2,400)	(2,400)	(2,400)	(2,400)
Departmental	(1,720)	(77,257)	(138,233)	(217,233)	(217,233)
Total expense measures					
Administered	..	(2,400)	(2,400)	(2,400)	(2,400)
Departmental	(1,720)	(73,184)	(138,233)	(217,233)	(217,233)
Capital measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	(2,339)	(15,239)	(4,000)	(4,000)	(4,000)
Total capital measures					
Administered	..	..	..	..	..
Departmental	(2,339)	(15,239)	(4,000)	(4,000)	(4,000)

Staffing¹

	Notes	2011-12 Adjusted Budget	2011-12 Est. Actual	2012-13 Estimate
TOTAL		7,149	6,757	6,045

Note:

1. Full-time equivalents (FTEs) as at 30 June.

SERVICE PERFORMANCE

Our service areas are:

Child Safety Services

Child Safety Services provides services to ensure the safety of children and young people who are in need of protection and to support children in its care. It also funds services to support families whose children may be at risk of harm, and administers adoption legislation in Queensland.

Functions include:

- working with families at risk to address the protection needs of their children and prevent them coming into care
- intake services, including advice and referral information and after hours services
- undertaking investigations and assessments of children who are suspected to be in need of protection
- responding to children assessed in need of protection, including seeking child protection orders and case planning processes
- recruitment and assessment of foster and kinship carers
- working with young people transitioning from care
- Adoption Services Queensland
- child safety policy, program design implementation and monitoring
- child protection service system management and reform.

Disability Services

Disability Services provides information and specialist services to people with a disability, their families and carers. Services also enable people with a disability to participate in the community and include working with the community to improve access and opportunities for people with a disability. Specialist disability services are provided directly and through non-Government organisations across the state.

Functions include:

- disability services policy development, implementation and improvement
- delivery of accommodation support, respite, therapy, family and community support, and community participation services and forensic disability services
- clinical services
- delivery of training in specialist behaviour support in partnership with the Centre of Excellence for Behaviour Support and the University of Queensland
- procurement of disability and community care services from non-government organisations
- disability service system management and reform.

Social Inclusion Services

Social Inclusion Services provides information around youth, volunteering, concessions, carers, seniors and women's issues. Social Inclusion Services also funds organisations across the state to support vulnerable individuals, families and communities, including those who are homeless, people at risk of or experiencing domestic and family violence – including elder abuse, those seeking counselling – including for alcohol and gambling addictions, and young people.

Functions include:

- the Office for Women
- the Office for Seniors, Carers and Volunteers
- the Office for Youth
- provision of information about concessions
- policy and program management for the delivery of services to homeless people and to people experiencing domestic and family violence
- funding to non-government organisations to provide practical assistance and supports to vulnerable Queenslanders
- partnerships with the non-government and other sectors
- service system reform, including around quality and licensing systems
- community recovery responses to natural disasters and emergencies.

The service area structure presented in the document reflects machinery-of-government changes announced by the Premier on 3 April 2012. As part of the machinery-of-government changes, the former Department of Communities was renamed as the Department of Communities, Child Safety and Disability Services.

The structure of the department was altered to transfer:

- Aboriginal and Torres Strait Islander Services to the Department of Aboriginal and Torres Strait Islander and Multicultural Affairs
- Multicultural Services to the Department of Aboriginal and Torres Strait Islander and Multicultural Affairs
- Sport and Recreation Services to the Department of National Parks, Recreation, Sport and Racing
- housing functions within the former Housing and Homelessness Services to the Department of Housing and Public Works
- youth justice functions within the former Community and Youth Justice Services to the Department of Justice and Attorney General
- community mental health functions within the former Disability and Community Care Services to Queensland Health (from 1 July 2012).

The performance information for these service areas will be reported in the 2012-13 Service Delivery Statement for the department to which the service was transferred.

2012-13 Service Summary

Service area ^{1,2}	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges \$0'000	C'wealth Revenue \$'000	Other Revenue \$'000
Child Safety Services	774,089	773,220	498	..	371
Disability Services	1,367,454	1,076,633	424	286,970	3,100
Social Inclusion Services	422,350	311,329	..	78,583	29,577
Total	2,563,893	2,161,182	922	365,553	33,048

Notes:

1. Explanations of variances are provided in the financial statements.
2. Total cost exceeds revenues due to deficits in Disability Services and Social Inclusion Services.

Performance Statement

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service area: Child Safety Services				
Service standards				
Rate of substantiated harm per 1,000 children (0-17 years of age)	1	5.1	6.2	6.2
Rate of children subject to protective orders per 1,000 children (0-17 years of age):				
• Aboriginal and Torres Strait Islander children	2	44.0	48.0	51.0
• Other children		5.1	5.2	5.3
• All children		7.6	8.0	8.2
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements				
	3	48%	41%	41%
Other measures				
Number of intakes:				
• Child concern reports		102,300	92,420	94,000
• Notifications	4	19,800	25,150	26,700
• Total intakes		122,100	117,570	120,700
Number of substantiations:				
• Child in need of protection	4	4,100	4,840	4,900
• Child not in need of protection	4	2,400	2,730	2,800
• Total substantiations	4	6,500	7,570	7,700
Number of children subject to ongoing intervention:				
• Number of children subject to child protection orders		8,500	8,880	9,300
• Number of children subject to intervention with parental agreement	5	3,000	2,100	2,200
• Total number of children subject to ongoing intervention		11,500	10,980	11,500
State contribution (\$000)		731,495	752,233	773,220
Other revenue (\$000)		1,562	870	869
Total cost (\$000)		733,057	753,103	774,089

Service area : Disability Services⁶

Service standards

Government expenditure, per person, receiving disability services:

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
• Accommodation support services		74,000-79,000	74,100	74,000-79,000
• Community support services		7,000-10,000	8,200	7,500-10,500
• Community access services		17,000-20,000	15,000	15,000-18,000
• Respite services	7	13,000-16,000	13,800	13,000-16,000
Other measures				
Number of unique service users funded:				
• Accommodation support services		6,730-7,770	7,200	6,730-7,250
• Community support services		15,600-16,280	15,600	15,600-16,600
• Community access services		8,800-9,750	9,330	8,800-9,750
• Respite services		5,500-5,660	5,500	5,500-5,660
Number of hours of home support provided to community care clients	8	New measure	New measure	2,367,000
State contribution (\$000)	9	1,120,082	1,093,491	1,076,633
Other revenue (\$000)	10	648,150	661,409	290,494
Total cost (\$000)		1,775,192	1,761,532	1,367,454

Service area : Social Inclusion Services¹¹

Service standards

In specialist homelessness services, the percentage of closed support periods where all of the client's case management goals were achieved

12	38%	35.5%	35%
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In specialist homelessness services, the percentage of closed support periods where clients exit to independent accommodation

12	80%	74.6%	70%
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Number of requests for information and referrals serviced by Office for Women through Women's Infolink services, including website, telephone, information resources and Find a Service facility

14	New measure	New measure	65,000
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	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Other measures				
Percentage of eligible persons (60 years of age and over) who are current holders of a Seniors Card or a Seniors Business Discount Card	13	76%	73%	75%
Total number of clients supported (homelessness services)	12	21,700	25,100	25,000
State contribution (\$000)		338,765	366,727	311,329
Other revenue (\$000)		100,567	109,626	108,160
Total cost (\$000)		445,066	473,492	422,350

Notes:

1. The rate of children subject to substantiated harm per 1,000 children was higher than expected in 2011-12, and is expected to continue at a higher rate through 2012-13. The 2011-12 target/estimate was based on a historical decline in the number of substantiations. During 2011-12 this trend reversed, and coupled with lower than expected population growth, has resulted in a higher than expected substantiation rate.
2. The number of Aboriginal and Torres Strait Islander children subject to protective orders grew faster than expected through 2011-12, while the population growth was lower than expected.
3. The decrease in the proportion of children experiencing only one or two placements during their time in care may be partly due to children and young people staying in care for longer. Over recent periods there have been more children admitted to out of home care than exiting care.
4. The 2011-12 targets/estimates for notifications and substantiations were calculated on historical declining numbers. During 2011-12, these trends reversed and are now expected to continue to increase slowly.
5. The 2011-12 target/estimate was based on data reported prior to June 2011. Since this time, an audit and cleansing of intervention with parental agreement records in the Integrated Client Management System (ICMS) took place. This included closing down historical records where a child was no longer subject to intervention with parental agreement. Data used for the 2011-12 target/estimate is therefore not comparable to subsequent data.
6. This is a new service area introduced from 2012-13. In 2011-12, performance information was presented under 'Disability and Community Care Services'.
7. Decrease of expenditure per user for community access services from 2011-12 Target/estimate to 2011-12 Estimated actual and 2012-13 Target/estimate reflects a reduction of costs as a result of the implementation of improved service mix.
8. The Home and Community Care (HACC) program was formally a State Government responsibility, to which the Australian Government contributed funding. From 1 July 2012 the Australian Government assumed operational responsibility for services to non-Indigenous people aged 65 years or over and Aboriginal and Torres Strait Islander people aged 50 years and over. The Queensland Government retains responsibility for services to non-Indigenous people aged under 65 years and Aboriginal and Torres Strait Islander people aged under 50 years. To reflect change in responsibility to the community care program and to better account for fluctuations in demand and client need across the different community care service groups, the new measure will use the total hours purchased across all the service groups to assess the level of community care services delivered to non-Indigenous people aged under 65 years and Aboriginal and Torres Strait Islander people aged under 50 years.
9. The State contribution for Disability Services in the 2011-12 Target/estimate includes \$931 million for Specialist Disability Services (including funding for psychiatric disability services of \$31.3M) and the remainder in other Disability Services. The State contribution in 2012-13 includes \$926 million in Specialist Disability Services (excluding \$32.5 million for psychiatric disability services transferred to Queensland Health on 1 July 2012) and the remainder in other Disability Services.
10. Reflects the reduction in Commonwealth funding due to the change in responsibilities under the former Home and Community Care Program (refer note 8).

11. This is a new service area introduced from 2012-13. In 2011-12, performance information was presented under 'Community and Youth Justice Services', 'Housing and Homelessness Services' and 'Women's Services'.
12. The 2011-12 Estimated actual data is sourced from the Supported Accommodation Assistance Program National Data Collection for 2010-11. Following the implementation of the new Specialist Homelessness Services Collection on 1 July 2011, revised measures and targets for 2012-13 will be established based on consolidated performance data for 2011-12. Data relating to performance in 2011-12 will not be available from the Australian Institute of Health and Welfare until late 2012.
13. Take-up of the Card is voluntary. Although significant growth in the number of Card holders has been experienced, this has not, to date, kept pace with population projections.
14. This measures usage rates of delivering information and advice to women through the department's Women's Infolink services.

Discontinued Measures

Performance measures included in the 2011-12 Service Delivery Statements that have been discontinued or replaced by better measures are reported in the following table.

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Child Safety Services				
Length of time to provide adoption information from application received to information provided	1, 2	12 weeks	9 weeks	Discontinued measure
Service Area: Disability Services				
Satisfaction of services users with:	3			
• Accommodation support services		80-85%	80%	Discontinued measure
• Community support services		75-80%	66%	Discontinued measure
• Community access services		80-85%	76%	Discontinued measure
• Respite services		80-85%	81%	Discontinued measure
Number of services received for:	4			
• Accommodation support services		7,650-8,250	8,100	Discontinued measure
• Community support services		27,150-29,150	27,150	Discontinued measure
• Community access services		10,295-10,625	10,700	Discontinued measure
• Respite Services		7,900-8,190	8,100	Discontinued measure
Service category 1 — Home Support Services – number of hours	5	5,500,400	5,771,400	Discontinued measure
Service category 2 — Coordinated Care services – number of hours	5	429,600	428,400	Discontinued measure
Service category 3 — Clinical and Specialist Care – number of hours	5	1,287,600	1,345,600	Discontinued measure
Service category 4 — Centre-based day Care – number of hours	5	4,085,300	4,160,400	Discontinued measure
Service category 5 — Home modifications	5	\$10,250,200	\$11,774,300	Discontinued measure
Service category 6 — Meals number of meals	5	2,368,400	2,343,900	Discontinued measure
Service category 7 — Transport – number of trips	5	1,254,700	1,330,500	Discontinued measure

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Social Inclusion Services				
Proportion of Queenslanders involved in their communities as volunteers	6, 7	45.4%	35.4%	Discontinued measure
Client satisfaction with the effectiveness of Office for Women events, seminars and forums	8, 9	95%	91%	Discontinued measure
Cross-government satisfaction with the Office for Women's analysis and input to support and enhance policy and service delivery for women	10, 11	85%	...	Discontinued measure
Percentage of Office for Women initiatives delivered that create opportunities for women's leadership and economic security	12	85%	100%	Discontinued measure

Notes:

1. The length of time taken to provide adoption information, from application received to information provided, relates to a number of factors outside of the department's control, including the nature and complexity of the applications, and the time required to research historical records.
2. This performance measure is discontinued from 2012-13 as it is not considered to be an objective measure of actual department performance.
3. This performance measure is discontinued from 2012-13 as the majority of services are provided by the non-government organisation sector. The department is developing new arrangements to gauge customer satisfaction in relation to its disability services.
4. This performance measure is discontinued from 2012-13 as it is not considered to be an objective measure of actual department performance. It reflects the volume or activity rather than performance.
5. This performance measure is discontinued from 2012-13 as it does not reflect the program changes resulting from the separation of the Home and Community Care (HACC) program under the National Health Reform. HACC was formally a State Government responsibility, to which the Australian Government contributed funding. From 1 July 2012 the Australian Government assumed operational responsibility for services to non-Indigenous people aged 65 years or over and Aboriginal and Torres Strait Islander people aged 50 years and over. The Queensland Government retains responsibility for services to non-Indigenous people aged under 65 years and Aboriginal and Torres Strait Islander people aged under 50 years.
6. The 2011-12 Target/estimate is based on data from the 2006 ABS Voluntary Work survey. It represents the estimated rate of volunteering that would have been needed at this point in time to be on track to achieve the former Towards Q2 target on volunteering: *increase by 50 per cent the proportion of Queenslanders involved their community by 2020*. The 2011-12 Estimated actual is based on the 2010 ABS Voluntary Work Survey, which became available in September 2011. The 2006 ABS Voluntary Work Survey estimated Queensland's volunteering rate as 37.8%. The 2.4% decrease in the volunteering rate between 2006 (37.8%) and 2010 (35.4%) is not statistically significant.
7. This performance measure is discontinued from 2012-13 due to change in Government policy.
8. Out of 15 forums/events/seminars conducted over the period, 53 per cent of participants completed survey forms. Of these responses, all indicated that they were either satisfied or very satisfied.
9. This performance measure is discontinued due to the cessation of the Women in Hard Hats and Girls in Hard Hats, initiatives from 1 July 2012.
10. This performance measure relates to the Office for Women's hub and spoke model that ceased during 2011-12. No data is therefore available to report against this measure for 2011-12.
11. This performance measure is discontinued due to the cessation of the Office for Women's hub and spoke model.

12. This performance measure is discontinued from 2012-13 Office for Women employment projects have ceased and new projects to create opportunities for women's leadership and economic security are being developed.

Administered Items

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

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

The department also administers payments for natural disasters on behalf of the State and Australian Governments, for example, Emergency Assistance Grants, Essential Household Contents Grants, Structural Assistance Grants and Essential Services Safety and Reconnection scheme.

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

CAPITAL

Capital program

The department's capital program focuses on providing integrated community services to improve the wellbeing, safety, and participation of Queenslanders, particularly vulnerable and disadvantaged people. To support people with a disability, the department is upgrading and constructing a range of accommodation options.

- \$10.7 million in 2012-13 is allocated to Positive Futures accommodation environments for adults with an intellectual or cognitive disability who exhibit severely challenging behaviour.
- \$7.9 million is allocated to specialised purpose-built accommodation for people with particularly complex needs.
- \$0.5 million is allocated to complete infrastructure redevelopment works at the Wacol Disability Services site at a total cost of \$7.5 million.

The department is constructing facilities which will support the provision of services to protect children and young people from harm or who are at risk of harm.

- A total of \$8.4 million has been allocated to deliver the capital component of the Safe Haven Program which provides culturally appropriate services to respond to the safety needs of children, young people and their families. In 2012-13, the remaining \$6 million will be expended. The program operates in the communities of Mornington Island, Coen, Cherbourg and Palm Island.
- \$3.4 million in 2012-13 is allocated for Residential Care Facilities, which will expand the range of placement options for children and young people in the child protection system.
- Under the services for Indigenous Communities Project, \$1.9 million is allocated in 2012-13 to continue establishing Safe Houses in the Torres Strait to provide a safe place for Indigenous children in the statutory child protection system to remain in their communities, while their longer term needs are assessed. In addition, \$3.7 million is allocated to continue establishing employee housing and office accommodation to service remote Indigenous communities.

To further support the delivery of frontline services, the department is investing \$10.2 million in 2012-13 on multi-purpose and neighbourhood community centres. These centres provide access to universal community support services and an entry point to more targeted support services.

Capital budget statement

Department of Communities, Child Safety and Disability Services	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Capital Purchases¹				
Total land, buildings and infrastructure	..	259,653	288,944	45,112
Total plant and equipment	..	23,580	17,764	4,356
Total other capital	..	21,867	17,014	6,101
Total Capital Purchases	2,3	305,100	323,722	55,569

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. Excludes Capital Grant expenditure which is included in Budget Paper 3.
3. Reductions in capital purchases in 2012-13 reflect machinery-of-government changes.

BUDGETED FINANCIAL STATEMENTS

Analysis of budgeted financial statements

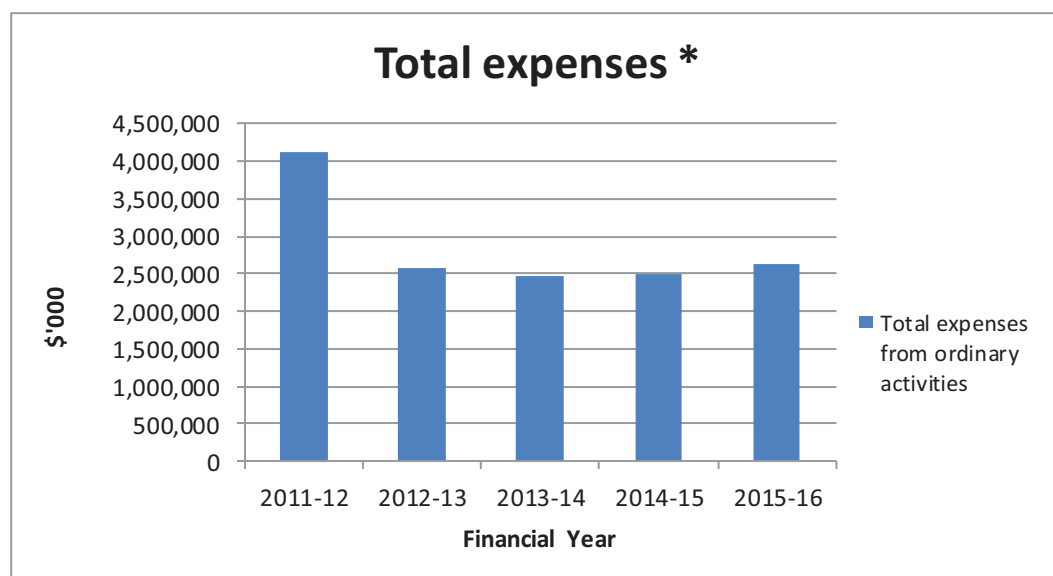
An analysis of the department's budgeted financial statements, as reflected in the department's financial statements, is provided below.

Departmental income statement

Total expenses are estimated to be \$2.564 billion in 2012-13, a decrease of \$1.556 billion from the 2011-12 Adjusted Budget. The decrease is mainly due to:

- the impact of machinery-of-Government changes which took effect from 1 May 2012, in particular, the transfer of Housing Services functions to the Department of Housing and Public Works, Youth Justice functions to the Department of Justice and Attorney General, Sport and Recreation Services to the Department of National Parks, Recreation, Sport and Racing and Department of Tourism, Major Events, Small Business and the Commonwealth Games and Aboriginal and Torres Strait Islander and Multicultural Services to the Department of Aboriginal and Torres Strait Islander and Multicultural Affairs.
- the impact of machinery-of-Government changes which took effect from 1 July 2012 including the transfer of Community Mental Health functions (formerly included in Disability Services) to Queensland Health.
- the department's contribution to fiscal repair.

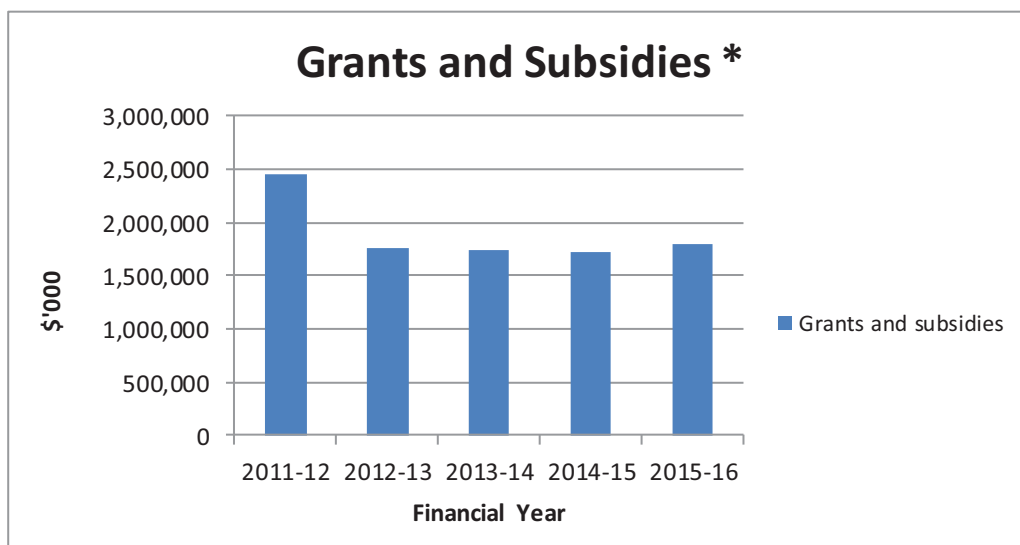
Chart: Total departmental expenses across the Forward Estimates period



*Direct comparison cannot be made between expenses in the 2011-12 year and expenses in the 2012-13 and subsequent years because of machinery-of-Government changes which took place in 2011-12.

The major expenditure item for the department is Grants and Subsidies (\$1.756 billion) which represents over 68% of the budget. The department outsources its service delivery of particular programs by contracting non-Government organisations to deliver community, child and family and disability services to vulnerable Queenslanders.

Chart: Grants and Subsidies expenses across the Forward Estimates period



*Direct comparison cannot be made between expenses in the 2011-12 year and expenses in the 2012-13 and subsequent years because of machinery-of-Government changes which took place in 2011-12.

The grants and subsidies forward estimates principally reflect identified savings offset by indexation of grants to the non-government sector reflecting wage indexation and consumer price index changes.

Departmental balance sheet

The department's major assets are in Property, Plant and Equipment (\$349.1 million) which consists mainly of land, buildings and other plant and equipment. It is anticipated that these balances will remain relatively stable over the forward estimates mainly due to expected completion of capital projects relating to the Disabilities Positive Futures Program, Disabilities Wacol Infrastructure Development, Child Safety Residential Care and Therapeutic Resident Care Facilities, Child Safety Remote Indigenous Service Delivery Program and Homelessness Programs as well as identified savings.

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

INCOME STATEMENT

Department of Communities, Child Safety and Disability Services	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Income				
Service revenue	1, 8, 15	3,695,534	3,581,375	2,526,735
User charges	9, 15	331,797	323,509	922
Grants and other contributions	2, 10, 16	17,471	62,371	32,473
Other revenue	3	406	2,685	575
Gains on sale/revaluation of property, plant and equipment and investments	11, 17	14,055	14,055	..
Total income		4,059,263	3,983,995	2,560,705
Expenses				
Employee expenses	4, 8, 15	873,347	922,106	586,818
Supplies and services	8, 15	592,538	596,672	174,620
Grants and subsidies	5, 12, 18	2,452,930	2,303,897	1,755,807
Depreciation and amortisation	8, 15	159,991	162,713	41,127
Finance/borrowing costs	13, 19	14,494	14,494	..
Other expenses	6, 14, 20	19,090	14,378	3,134
Losses on sale/revaluation of property, plant and equipment and investments	7, 8, 15	7,831	163,694	2,387
Total expenses		4,120,221	4,177,954	2,563,893
OPERATING SURPLUS/(DEFICIT)		(60,958)	(193,959)	(3,188)

STATEMENT OF CHANGES IN EQUITY

Department of Communities, Child Safety and Disability Services	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve		(605,599)	(593,154)	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	(1,810)	..
Net income recognised directly in equity		(605,599)	(594,964)	..
Surplus/(deficit) for the period		(60,958)	(193,959)	(3,188)
Total recognised income and expense for the period		(666,557)	(788,923)	(3,188)
Equity injection/(withdrawal)		111,489	148,810	10,922
Equity adjustments (MoG transfers)		(15,279,008)	(15,218,967)	(6,304)
Total movement in equity for period		(15,834,076)	(15,859,080)	1,430

BALANCE SHEET

Department of Communities, Child Safety and Disability Services	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	21, 27	28,250	92,999	90,252
Receivables	28, 34	32,294	33,114	16,503
Other financial assets		..	..	..
Inventories		..	..	..
Other		3,013	3,062	3,062
Non-financial assets held for sale		..	..	..
Total current assets		63,557	129,175	109,817
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	22, 35	348,083	328,330	349,096
Intangibles	29, 36	75,877	77,966	66,888
Other		..	..	..
Total non-current assets		423,960	406,296	415,984
TOTAL ASSETS		487,517	535,471	525,801
CURRENT LIABILITIES				
Payables	23, 30, 37	111,836	134,559	123,459
Accrued employee benefits		14,859	15,302	15,302
Interest-bearing liabilities and derivatives		..	..	..
Provisions		124	124	124
Other		..	..	..
Total current liabilities		126,819	149,985	138,885
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		481	529	529
Other		..	..	..
Total non-current liabilities		481	529	529
TOTAL LIABILITIES		127,300	150,514	139,414
NET ASSETS/(LIABILITIES)		360,217	384,957	386,387
EQUITY				
Capital/contributed equity	24, 31	445,908	600,752	605,370
Accumulated surplus/(accumulated deficit)	25, 32	(98,958)	(215,795)	(218,983)
Reserves:				
- Asset revaluation surplus	26, 33	13,267	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		360,217	384,957	386,387

CASH FLOW STATEMENT

Department of Communities, Child Safety and Disability Services	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	48, 58	3,682,796	3,560,574	2,519,217
User charges	38, 49, 59	359,237	335,220	14,321
Grants and other contributions	39, 50, 60	17,471	62,371	32,473
Other	40, 61	229,814	264,454	212,176
Outflows:				
Employee costs	41, 48, 58	(869,098)	(918,158)	(586,818)
Supplies and services	48, 58	(792,491)	(815,876)	(375,965)
Grants and subsidies	42, 51, 62	(2,452,930)	(2,323,897)	(1,755,807)
Borrowing costs		..	..	..
Other	43, 48, 63	(25,796)	(30,686)	(16,840)
Net cash provided by/(used in) operating activities		149,003	134,002	42,757
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment	52, 64	62,133	59,979	..
Investments redeemed	53, 65	3,511	3,511	..
Loans and advances redeemed	54, 66	20,110	20,149	..
Outflows:				
Payments for property, plant and equipment and intangibles	44, 55, 67	(305,100)	(323,392)	(55,899)
Payments for investments	56, 68	(400)	(400)	..
Loans and advances made	45, 57, 69	(22,752)	(19,241)	(857)
Net cash provided by/(used in) investing activities		(242,498)	(259,394)	(56,756)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	46, 48, 58	126,637	211,066	25,642
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	47	(15,222)	(21,463)	(14,390)
Net cash provided by/(used in) financing activities		111,415	189,603	11,252
Net increase/(decrease) in cash held		17,920	64,211	(2,747)
Cash at the beginning of financial year		211,929	230,387	92,999
Cash transfers from restructure		(201,599)	(201,599)	..
Cash at the end of financial year		28,250	92,999	90,252

ADMINISTERED INCOME STATEMENT

Department of Communities, Child Safety and Disability Services	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines	70, 77	6	37	6
Royalties, property income and other territorial Revenue		..	..	..
Interest	71, 73	627	25	25
Administered revenue	74, 78	311,090	311,964	242,978
Other	72, 75, 79	9,694	51,441	..
Total revenues		321,417	363,467	243,009
Expenses				
Supplies and services	76, 80	2,494	2,241	..
Depreciation and amortisation		..	..	..
Grants and subsidies	74, 81	145,457	142,349	105,807
Benefit payments		..	..	..
Borrowing costs		..	..	..
Other	82	172,206	179,190	137,146
Total expenses		320,157	323,780	242,953
Net surplus or deficit before transfers to Government		1,260	39,687	56
Transfers of administered revenue to Government		633	39,662	31
OPERATING SURPLUS/(DEFICIT)		627	25	25

ADMINISTERED BALANCE SHEET

Department of Communities, Child Safety and Disability Services	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	83	7,718	8,696	8,215
Receivables	84, 85	9,920	34,759	28,402
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		17,638	43,455	36,617
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ADMINISTERED ASSETS		17,638	43,455	36,617
CURRENT LIABILITIES				
Payables	84, 85	21,556	47,679	41,616
Transfers to Government payable		4	5	5
Interest-bearing liabilities		..	..	..
Other		..	294	..
Total current liabilities		21,560	47,978	41,621
NON-CURRENT LIABILITIES				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL ADMINISTERED LIABILITIES		21,560	47,978	41,621
ADMINISTERED NET ASSETS/(LIABILITIES)		(3,922)	(4,523)	(5,004)
EQUITY				
Capital/Contributed equity		(6,771)	(6,771)	(7,277)
Accumulated surplus/(Accumulated deficit)		2,849	2,248	2,273
Reserves:		..	..	..
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL ADMINISTERED EQUITY		(3,922)	(4,523)	(5,004)

ADMINISTERED CASH FLOW STATEMENT

Department of Communities, Child Safety and Disability Services	Notes	2011-12 Adjusted Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts	88, 91	311,090	309,461	249,041
Grants and other contributions	88, 92	9,694	9,441	..
Taxes, fees and fines	86, 93	6	37	6
Royalties, property income and other territorial revenues		..	..	..
Other	87, 89, 94	627	44,085	25
Outflows:				
Transfers to Government	87, 89, 94	(633)	(43,222)	(31)
Grants and subsidies	90, 95	(145,457)	(142,349)	(105,807)
Supplies and services	88, 92	(174,700)	(175,368)	(143,209)
Borrowing costs		..	..	..
Other		..	..	..
Net cash provided by/(used in) operating activities		627	2,085	25
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
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		627	2,085	25
Administered cash at beginning of financial year		7,326	6,846	8,696
Cash transfers from restructure		(235)	(235)	(506)
Administered cash at end of financial year		7,718	8,696	8,215

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated Actual include:

1. Decrease is mainly due to the reallocation of capital grants to capital works relating to Remote Indigenous Housing, as well as deferral of funds relating to Housing and Homelessness Services, Disability Services and Social Inclusion Services.
2. Increase is mainly due to additional funding associated with natural disasters that occurred in 2010-11 as well as grants received for Home and Community Care.
3. Increase is predominantly due to higher than anticipated sponsorship for Office for Youth activities and increases in revenue for Active Recreation Centres.
4. Increase is mainly due to the Voluntary Separation Program.
5. Decrease is mainly due to the reallocation of capital grants to capital works for Remote Indigenous Housing and deferrals mainly relating to Remote Indigenous Housing, the National Rental Affordability Scheme and Nation Building and Jobs programs (Housing Services), Home and Community Care (Disability Services) and the Cape York Welfare Reform program (Social Inclusion Services).
6. Decrease is mainly due to lower cost of sales relating to Kelvin Grove Urban Village partly offset by an increase for reimbursement for former Mission Workers within Aboriginal and Torres Strait Islander Services.
7. Increase is due to the revaluation of assets in excess of the Asset Revaluation Reserve.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

8. Decrease is mainly due to the machinery-of-Government (MOG) changes which transferred Housing Services, Sport and Recreation Services, Youth Justice Services, Aboriginal and Torres Strait Islander Services and Multicultural Services to other departments as at 1 May 2012. In addition, programs relating to Community Mental Health and Office for Women were transferred to other departments from 1 July 2012. Other decreases have occurred due to the department's contribution to the fiscal repair.
9. Decrease is due to MOG changes where rental income associated with Housing Services rental properties and sales revenue associated with Retail Stores was transferred to other departments.
10. Increase relates to funding associated with natural disasters that occurred in 2010-11.
11. Decrease is due to MOG changes where gains and revaluations associated with Housing Services properties held as investments in 2011-12 were transferred to the Department of Housing and Public Works from 1 May 2012.
12. Decrease is due to MOG changes and grants efficiency and reprioritisation associated with fiscal repair.
13. Decrease is due to MOG changes where borrowings associated with Housing Services were transferred to the Department of Housing and Public Works from 1 May 2012.
14. Decrease is due to MOG changes where cost of sales associated with Housing Services land held as inventory for sale were transferred to the Department of Housing and Public Works from 1 May 2012.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

15. The decrease is mainly due to the MOG changes. Other decreases have occurred due to the department's contribution to the fiscal repair.
16. Decrease represents reduction in funding for natural disasters which occurred in 2010-11 and 2011-12.
17. Decrease is due to MOG changes where gains and revaluations associated with Housing Services properties held as investments in 2011-12 were transferred to the Department of Housing and Public Works from 1 May 2012.
18. Decrease is due to MOG changes and grants efficiency and reprioritisation associated with fiscal repair.
19. See note 13.
20. See note 14.

Balance sheet

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated Actual include:

21. Increase reflects higher than anticipated opening balance, impacts of MOG changes and reviews of payables and receivables at year end.
22. Decrease is due to revaluations during 2011-12 as well as deferral of a number of capital projects into 2012-13.

23. Increase represents Services Revenue payable as at 30 June 2012.
24. Increase is mainly due to higher opening balance as at 1 July 2011 as well as recasting to reflect MOG outcomes.
25. Increase is mainly due to the revaluation of assets in excess of Revaluation Reserves in 2011-12.
26. Decrease is due to the revaluation of assets in 2011-12.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

27. Increase reflects higher than anticipated opening balance, impacts of MOG changes and reviews of payables and receivables at year end.
28. Decrease is a result of a review of receivables at year end.
29. Decrease is mainly due to lower capital expenditure on Information Technology projects.
30. Increase is a result of a review of payables at year end.
31. Increase reflects equity injections for capital projects in 2012-13.
32. See note 25.
33. Decrease is due to the revaluation of assets in 2011-12.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

34. Decrease is a result of a review of receivables at year end.
35. Increase reflects deferrals from previous years of a number of capital projects.
36. See note 29.
37. Decrease represents Services Revenue payable as at 30 June 2012 partially offset by a review of payables at year end.

Cash flow statement

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated Actual include:

38. Decrease is mainly due to lower Kelvin Grove Urban Village asset sales as well as a reduction in Retail Stores sales revenue.
39. Increase is mainly due to additional funding associated with natural disasters that occurred in 2010-11 and 2011-12 as well as grants received for Home and Community Care.
40. Increase is mainly due to decreased input tax credits received from the Australian Taxation Office as well as an increase in sundry receivables following a review of the balance sheet following MOG changes.
41. Increase is mainly due to payments made for the Voluntary Separation Program.
42. Decrease is mainly due to the reallocation of capital grants to capital works for Remote Indigenous Housing and deferrals mainly relating to Remote Indigenous Housing, the National Rental Affordability Scheme and Nation Building and Jobs programs (Housing Services), Home and Community Care (Disability Services) and the Cape York Welfare Reform program (Social Inclusion Services).
43. Increase is mainly due to an increase in other liabilities following a review of the balance sheet following MOG changes.
44. Increase is mainly due to a reallocation of capital grants to capital works for Remote Indigenous Housing (Housing Services) partly offset by the impact of deferrals in relation to Neighbourhood Centres and Safe Havens programs (Social Inclusion), Positive Futures programs (Disability Services) and Therapeutic Residential Care Facilities (Child Safety).
45. Decrease reflects reduced level of lending.
46. Increase is due to a higher level of capital works, primarily relating to Housing and Homelessness Services for Remote Indigenous Housing programs.
47. Increase reflects depreciation funding tied to specific Information Technology projects which has been returned to Consolidated Fund.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

48. The decrease is mainly due to MOG changes. Other decreases have occurred due to the department's contribution to the fiscal repair.
49. Decrease is due to MOG changes where rental revenue associated with Housing Services rental properties transferred to the Department of Housing and Public Works from 1 May 2012.
50. Increase mainly relates to funding associated with natural disasters that occurred in 2010-11 and 2011-12.
51. Grants – Decrease is due to MOG changes and grants efficiency and reprioritisation associated with the fiscal repair.

52. Decrease is due to MOG changes where Housing Services land held for sale was transferred to Department of Housing and Public Works from 1 May 2012.
53. Decrease is due to MOG changes where Housing Services Rental Purchase Plan properties held as investments were transferred to Department of Housing and Public Works from 1 May 2012.
54. Decrease is due to MOG changes where Housing Services Loan Receivables were transferred to Department of Housing and Public Works from 1 May 2012.
55. Decrease is due to MOG changes as well as reductions in capital expenditure relating to Positive Futures Accommodation, Supported Accommodation and Multi-Purpose and Neighbourhood Community Centres.
56. Decrease is due to MOG changes where share buy backs relating to Housing Services Rental Purchase Plan properties were transferred to Department of Housing and Public Works from 1 May 2012.
57. Decrease is due to MOG changes where Loans and Advances made in relation to Housing Services Lending Products were transferred to Department of Housing and Public Works from 1 May 2012.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

58. See note 48.
59. Decrease is due to MOG changes where rental revenue associated with Housing Services rental properties transferred to the Department of Housing and Public Works from 1 May 2012.
60. Decrease is due to MOG changes as well as reduced funding for natural disasters which occurred in 2010-11 and 2011-12.
61. Decrease is mainly due to a reduction in sundry receivables following a review of the balance sheet following MOG changes.
62. Grants – Decrease is due to MOG changes and grants efficiency and reprioritisation associated with fiscal repair.
63. Decrease is mainly due to a reduction in QGIF insurance premiums, as well as a reduction in other liabilities following a review of the Balance Sheet following MOG changes.
64. Decrease is due to MOG changes where Housing Services land held for sale was transferred to Department of Housing and Public Works from 1 May 2012.
65. Decrease is due to MOG changes where Housing Services Rental Purchase Plan properties held as investments were transferred to Department of Housing and Public Works from 1 May 2012.
66. Decrease is due to MOG changes where Housing Services Loan Receivables were transferred to Department of Housing and Public Works from 1 May 2012.
67. Decrease is due to MOG changes, as well as reductions in capital expenditure relating to Positive Futures Accommodation, Supported Accommodation and Multi-Purpose and Neighbourhood Community Centres.
68. Decrease is due to MOG changes where share buy backs relating to Housing Services Rental Purchase Plan properties were transferred to Department of Housing and Public Works from 1 May 2012.
69. Decrease is due to MOG changes where Loans and Advances made in relation to Housing Services Lending Products were transferred to Department of Housing and Public Works from 1 May 2012.

Administered income statement

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated Actual include:

70. Increase is due to Residential Services Accreditation fees transferred from the Department of Justice and Attorney-General.
71. Decrease is due to interest revenue transferred to the Department of Aboriginal and Torres Strait Islander and Multicultural Affairs from 1 May 2012.
72. Increase is due to recognition of GST Reimbursement following a determination by the Australian Taxation Office.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

73. See note 71.
74. Decrease due to the effects of MOG changes.
75. Decrease is due to cessation of Disaster Recovery funding claimable under emergency disaster relief arrangements.
76. Decrease is due to reduced administrative cost associated with emergency disaster relief arrangements.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

- 77. Decrease is due to Residential Services Accreditation fees transferred to the Department Housing and Public Works on 1 May 2012.
- 78. Decrease is due to MOG changes as well as the transfer of rail concessions to the Department of Transport and Main Roads.
- 79. Decrease is due to cessation of Disaster Recovery funding claimable under emergency disaster relief arrangements as well as increased revenue in 2011-12 due to recognition of GST Reimbursement following a determination by the Australian Taxation Office.
- 80. Decrease is due to reduced administrative cost associated with emergency disaster relief arrangements.
- 81. See note 74.
- 82. Decrease in other expenses is mainly due to the transfer of rail concessions to the Department of Transport and Main Roads.

Administered balance sheet

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated Actual include:

- 83. Higher cash assets are mainly due to movements in payables and receivables partly offset by lower opening cash balance as at 1 July 2011.
- 84. Increase is mainly due to higher opening balance as at 1 July 2011.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

- 85. Increase is mainly due to higher opening balance as at 1 July 2011.

Administered cash flow statement

Major variations between 2011-12 Adjusted Budget and 2011-12 Estimated Actual include:

- 86. Increase is due to Residential Services Accreditation fees transferred from the Department of Justice and Attorney-General.
- 87. Increase is due to recognition of GST Reimbursement following a determination by the Australian Taxation Office.

Major variations between 2011-12 Adjusted Budget and 2012-13 Estimate include:

- 88. Decrease is due to MOG changes.
- 89. Reduction is due to decrease in sundry revenue associated with GST reimbursement from the Australian Taxation Office being recognised in 2011-12 only.
- 90. Decrease is due to rail concessions being transferred to the Department of Transport and Main Roads from 1 July 2012.

Major variations between 2011-12 Estimated Actual and the 2012-13 Estimate include:

- 91. Decrease is due to MOG changes as well as the transfer of rail concessions to the Department of Transport and Main Roads from 1 July 2012.
- 92. See note 88.
- 93. Decrease is due to Residential Services Accreditation fees transferred to the Department Housing and Public Works from 1 May 2012.
- 94. Reduction is due to increased sundry revenue associated with GST reimbursement from the Australian Taxation Office in 2011-12.
- 95. Decrease is due to rail concessions being transferred to the Department of Transport and Main Roads from 1 July 2012.

STATUTORY BODY

COMMISSION FOR CHILDREN AND YOUNG PEOPLE AND CHILD GUARDIAN

AGENCY OVERVIEW

Strategic direction

The Commission's mandate is to promote and protect the rights, interests and wellbeing of children and young people in Queensland. In accordance with the Government's objective to restore accountability in government, the Commission's work provides robust, independent oversight of the child protection and youth justice systems, and blue card system services to organisations providing regulated services to children and young people.

The Commission's work is directed towards the achievement of the following strategic objectives:

- all children and young people in Queensland have their rights, interests, safety and wellbeing upheld and enhanced
- children and young people who are disadvantaged or at risk of harm receive appropriate support and early intervention
- Queensland has effective child safety and youth justice systems that protect and support children and young people where statutory intervention is appropriate.

The Commission progresses its strategic agenda through fulfilling the following statutory functions:

- monitoring, auditing and reviewing the effectiveness of the child safety system including the handling of individual cases of children within the system
- actioning complaints and undertaking investigations relating to services provided or required by children within the child safety and youth justice systems
- independently monitoring the safety and wellbeing of all children residing in foster homes, residential facilities, detention centres and authorised mental health facilities through a program of regular visits and surveys and advocating on any systemic issues identified
- conducting and promoting research about the rights, interests and wellbeing of children
- monitoring and reviewing laws, policies and practices that impact on children and promoting action that upholds the principles underlying the *Commission for Children and Young People and Child Guardian Act 2000*
- maintaining Queensland's child death register and analysing and reporting on trends and chairing the Child Death Case Review Committee to review statutory child protection responses to children in the three years prior to their deaths
- administering the blue card system, including the daily monitoring of blue card holders.

The Commission's functions were borne out of, or strengthened by, Government's response to recommendations made in 1999 by Britton of the effectiveness of the Commission's enabling legislation, the 1999 'Forde Inquiry' and the 2004 Crime and Misconduct Commission Inquiry.

Key issues for the Commission's operations include: accommodating the increasing number of children requiring out-of-home care within its oversight scope; sustaining informed levels of compliance with the blue card system; and putting in place cost effective technological developments to increase the efficiency of its operations.

Continuing challenges faced by the child protection and youth justice systems include: comparative disadvantage being experienced by Indigenous children and young people; the need to improve outcomes for children and young people transitioning from care; and promoting inter-jurisdictional consistency and best practice on matters related to the safety and wellbeing of children.

RESOURCES AND PERFORMANCE

The Commission's priorities continue to evolve in response to the changing needs of children and system improvements. The percentage of the Commission's non-financial performance metrics meeting or exceeding target has steadily increased over the last three years.

During this time, the Commission has further strengthened and expanded its comprehensive evidence base on the current state of Queensland's child protection system. This unique evidence base has informed the 192 policy submissions undertaken by the Commission (53 in 2011-12) and enabled the introduction of a more flexible, risk based policy to visiting approximately 7,900 children in statutory care. Progressive development and expansion of the Commission's information management systems has vastly improved the Commission's capacity to share data on trends and thereby provide decision makers with access to accurate, contemporary reports about the key issues impacting on children.

Since 2009-10 the Commission has received over 859,000 blue card applications and authorisations for processing, with the number of blue card applicants and card holders monitored on a daily basis exceeding 517,000 in June 2012, an increase of more than 40,000 over the three years. Importantly, the safety of children in regulated service environments has been improved through the identification of nearly 2,200 cases (868 in 2011-12) where individuals were prevented from working with children. A survey mechanism has been introduced to establish levels of satisfaction with the broader range of blue card services provided by the Commission than just the initial application process e.g. support related to increasing general awareness, provision of specific information, assistance with the development of risk management strategies, compliance activities etc. Early data indicates that 93 per cent of those surveyed were satisfied with the services provided by the Commission.

The Commission's performance is also externally scrutinised through the public tabling and release of its reports, its strategic plan, the budget estimates hearing, and by a joint Parliamentary Committee. In 2012-13, the Commission's budget includes savings which will contribute to the State's fiscal repair task.

In 2012-13, in addition to continuing to deliver its core statutory functions, the Commission will:

- respond as required to the Queensland Child Protection Commission of Inquiry
- implement a new Child Death Register system to enhance its existing capability to capture and analyse risk factors in the lives of children who have died and provide improved access to eight years of trend data for policy makers and researchers
- improve the accessibility to health and wellbeing data produced in its annual Snapshot report by providing a free downloadable application to policy makers and the public
- strengthen its planning, information capture and reporting on its range of activities to improve outcomes for Indigenous children
- assess agency implementation of recommendations arising from the Commission's monitoring and investigation reports including the *Indigenous Child Placement Principle Audit Report 2010-11* and advocate further where necessary
- continue to review the Commission's Community Visitor and blue card systems to identify opportunities for service efficiency without compromising the integrity and robustness of the existing processes

- complete development of a transitioning from care study that includes an exit interview for young people ageing out of care and explore a future follow up component
- commence a review of its monitoring plans with the Department of Justice and Attorney- General, Queensland Health, Queensland Police Service, Department of Education, Training and Employment and Department of Community Safety.

Additional information on the Commission's role, statutory functions, achievements and public value, and its commitment to promoting and protecting the rights, interests and wellbeing of children and young people in Queensland can be sourced at www.ccypcg.qld.gov.au.

STATEMENTS

Staffing

Commission for Children and Young People and Child Guardian	Notes	2011-12 Budget	2011-12 Est. actual	2012-13 Estimate
	1, 2, 3	319	318	318

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The figures differ from those published in previous years because of the inclusion of 153 Commission Community Visitors (CVs) employed on a casual basis as at 30 June 2012. While CVs have been budgeted at a notional 0.5 FTE, the actual headcount fluctuates throughout the year to accommodate variations in both the number and locations of children and young people in alternative care.
3. The remaining FTE staffing numbers (241 as at 30 June 2012) also vary throughout the year to manage demand peaks and troughs related to the blue card system.

Performance Statement

Commission for Children and Young People and Child Guardian	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/Est.
Service standards	1			
Percentage of recommendations from investigations accepted by government		95%	100%	95%
Child Death Case Review Committee members rating of secretariat support provided by the Commission		8.5	9.3	9.0
Percentage of recommendations from systemic monitoring, audit and review activities accepted by government		95%	100%	95%
Percentage of locally resolvable issues e.g. health, education, special needs and transition issues related to children within the scope of the Community Visitor Program resolved at the local level	2	85%	91%	85%
Young people's rating of the helpfulness of Community Visitors		8.5	9.1	8.8
Applicant satisfaction with Employment Screening processes	3	85%	..	..
Average processing time (days) of Employment Screening applications where there is no criminal history		17	17	17
Other measures				
Number of policy submissions made that incorporate Commission data as evidence or promote children's rights		50	53	50

Commission for Children and Young People and Child Guardian	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/Est.
Number of children and young people responding to Views surveys	4	2,200	3,124	2,400
Number of Indigenous children and young people responding to Views surveys	4	600	1,069	800
Percentage of complaints issues relating to child safety and youth justice systems resolved within 90 days		85%	84%	85%
Percentage of deaths of Queensland children and young people that are recorded on the Commission's Child Death Register and reported annually to Parliament		100%	100%	100%
Percentage of monitoring plans with relevant agencies that are up to date		100%	100%	100%
Percentage of serious issues (section 25) raised by Community Visitors that are referred to relevant agencies within 24 hours		100%	99%	100%
Percentage of children within the scope of the Community Visitor Program visited in accordance with the designated visiting schedule		90%	95%	90%
Percentage of Indigenous children within the scope of the Community Visitor Program visited in accordance with the designated visiting schedule		90%	93%	90%
Percentage of Employment Screening applications processed:				
• Within 28 days where there is no criminal history		85%	92%	85%
• Within 4 months where a criminal history has been notified		90%	89%	90%
Number of blue card holders and applicants monitored for continued eligibility on a daily basis		500,000	517,796	505,000

Notes:

1. All data in 2011-12 Estimated actual column reflects full year actuals.
2. Service standard wording has been amended to clarify that all locally resolvable issues are included, not just the categories of issues listed as examples. The calculation methodology for this measure has not changed.
3. The data for this service standard was last sourced from a 2009 biennial survey of blue card applicants. As referenced in the resources and performance section of the agency overview, the Commission has recently established surveys to measure stakeholder satisfaction with a broader range of blue card services it provides. As a result there is no 2011-12 Estimated actual or 2012-13 Target Estimate for this service standard.
4. This result is derived from the most recently conducted biennial Views of Children and Young People in foster care, residential care and detention centres surveys. Strong response rates were aided by an extended survey return period for the most recent survey conducted and the ongoing relationships between respondents and the Commission's Community Visitors.

INCOME STATEMENT

Commission for Children and Young People and Child Guardian	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Income				
User charges		..	8	..
Grants and other contributions	1,6	40,571	42,947	42,664
Other revenue	2,7,11	7,150	6,757	3,988
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		47,721	49,712	46,652
Expenses				
Employee expenses		32,514	32,009	32,469
Supplies and services	3,8,12	13,830	13,293	12,235
Grants and subsidies		..	..	..
Depreciation and amortisation	4,9,13	1,365	1,606	1,897
Finance/borrowing costs		..	..	..
Other expenses	5,10,14	12	2,455	51
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		47,721	49,363	46,652
OPERATING SURPLUS/(DEFICIT)		..	349	..

STATEMENT OF CHANGES IN EQUITY

Commission for Children and Young People and Child Guardian	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	15,17	..	(737)	..
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		..	(737)	..
Surplus/(deficit) for the period	16,18	..	349	..
Total recognised income and expense for the period		..	(388)	..
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		..	(388)	..

BALANCE SHEET

Commission for Children and Young People and Child Guardian	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets		7,610	5,864	6,091
Receivables		888	284	284
Other financial assets		..	..	..
Inventories		..	..	..
Other		244	135	135
Non-financial assets held for sale		..	..	..
Total current assets		8,742	6,283	6,510
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	19,25,31	2,636	5,500	4,650
Intangibles	20,26	3,554	5,243	5,346
Other		..	..	..
Total non-current assets		6,190	10,743	9,996
TOTAL ASSETS		14,932	17,026	16,506
CURRENT LIABILITIES				
Payables	21,27	3,293	1,788	1,788
Accrued employee benefits		1,705	1,666	1,666
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	22,28	..	520	664
Total current liabilities		4,998	3,974	4,118
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		625	509	509
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	23,29	..	3,622	2,958
Total non-current liabilities		625	4,131	3,467
TOTAL LIABILITIES		5,623	8,105	7,585
NET ASSETS/(LIABILITIES)		9,309	8,921	8,921
EQUITY				
Capital/contributed equity		8,412	8,412	8,412
Accumulated surplus/(accumulated deficit)	24,30	897	509	509
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		9,309	8,921	8,921

CASH FLOW STATEMENT

Commission for Children and Young People and Child Guardian	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
User charges		3	229	3
Grants and other contributions	32,36	40,571	42,947	42,664
Other	37,40	8,519	7,911	5,398
Outflows:				
Employee costs		(32,514)	(31,925)	(32,469)
Supplies and services	38,41	(15,199)	(15,274)	(14,165)
Grants and subsidies		..	1	..
Borrowing costs		..	..	..
Other	33,42	(15)	(4,510)	(54)
Net cash provided by/(used in) operating activities		1,365	(621)	1,377
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	34,39	(150)	(1,008)	(1,150)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(150)	(1,008)	(1,150)
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		1,215	(1,629)	227
Cash at the beginning of financial year	35,43	6,395	7,493	5,864
Cash transfers from restructure		..	..	..
Cash at the end of financial year		7,610	5,864	6,091

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

1. Increase in grants and other contributions mainly due to deferral of funding of \$2.06M from 2010-11 to 2011-12.
2. Decrease in other revenue mainly due to lower than anticipated paid blue card applications (which were already impacted by the transition from a two year to a three year blue card renewal period).
3. Decrease in supplies and services expenditure mainly due to capitalisation of expenditure on the employment screening database.
4. Increase in depreciation and amortisation mainly due to depreciation of leasehold improvements provided as a lease incentive in 2008-09, not previously recognised in the financial statements.
5. Increase in other expenses due to the return of \$2.4M of grant funding to Consolidated Fund during the 2011-12 financial year.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

6. Increase in grants and other contributions mainly due to additional funds for enterprise bargaining and funding for rental increase.
7. Decrease in other revenue mainly due to decreasing blue card revenue resulting from the transition from a two year to a three year blue card renewal period.
8. Decrease in supplies and services expenditure mainly due to a reduction in anticipated blue card processing costs resulting from the transition from a two year to a three year blue card renewal period.
9. Increase in depreciation and amortisation mainly due to depreciation of leasehold improvements provided as a lease incentive in 2008-09, not previously recognised in the financial statements.
10. Increase in other expenses due to higher than estimated insurance and audit fee expense.

Major variations between 2011-12 Estimated actual and 2012-13 Estimate include:

11. Decrease in other revenue mainly due to a reduction in blue card revenue resulting from the transition from a two year to a three year blue card renewal period.
12. Decrease in supplies and services expenditure mainly due to a reduction in anticipated blue card processing costs (resulting from the transition from a two to a three year blue card renewal period).
13. Increase in depreciation and amortisation mainly due to depreciation of capitalised expenditure incurred on the development of the employment screening database and the Child Death Register.
14. Decrease in other expenses due to the return of \$2.4M of grant funding to Consolidated Fund during the 2011-12 financial year.

Statement of changes in equity

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

15. Increase in the net effect of changes in accounting policies and prior year adjustments due to the recognition of a deferred lease liability in 2011-12.
16. Surplus for the period mainly due to capitalisation of project expenditure late in 2011-12.

Major variations between 2011-12 Estimated actual and 2012-13 Estimate include:

17. Decrease in the net effect of changes in accounting policies and prior year adjustments due to the recognition of a deferred lease liability in 2011-12.
18. Decrease in surplus for the period mainly due to capitalisation of project expenditure in 2011-12 resulting in a surplus. A balanced result is envisaged in 2012-13.

Balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

19. Increase in property plant and equipment mainly due to capitalisation of leasehold improvements provided as a lease incentive in 2008-09, not previously recognised in the financial statements.
20. Increase in intangibles mainly due to capitalisation of expenditure incurred on the development of employment screening and child death register databases.
21. Decrease in payables mainly due to reduced level of trade creditors and grants payable at year end.
22. Increase in other current liabilities mainly due to recognition of a lease incentive liability relating to a lease incentive in 2008-09, not previously recognised in the financial statements.

23. Increase in other non-current liabilities mainly due to recognition of the non-current portion of a lease incentive liability relating to a lease incentive in 2008-09, not previously recognised in the financial statements.
24. Decrease in accumulated surplus due to a prior year adjustment recognising a deferred lease liability and expense relating to lease rental increases, partially offset by a 2011-12 year operating surplus.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

25. Increase in property plant and equipment mainly due to capitalisation of leasehold improvements provided as a lease incentive in 2008-09, not previously recognised in the financial statements.
26. Increase in intangibles mainly due to capitalisation of expenditure incurred on the development of a child death register database and record management digitisation.
27. Decrease in payables mainly due to reduced level of trade creditors and grants payable at year end.
28. Increase in other current liabilities mainly due to recognition of a lease incentive liability relating to a lease incentive in 2008-09, and also a deferred lease liability, not previously recognised in the financial statements.
29. Increase in other non-current liabilities mainly due to recognition of the non-current portion of a lease incentive liability relating to a lease incentive in 2008-09, not previously recognised in the financial statements.
30. Decrease in accumulated surplus due to a prior year adjustment recognising a deferred lease liability and expense relating to lease rental increases, partially offset by a 2011-12 year operating surplus.

Major variations between 2011-12 Estimated actual and 2012-13 Estimate include:

31. Decrease in property, plant and equipment mainly due to depreciation expense for the year.

Cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

32. Increase in grants and other contributions due to deferral of \$2.06M grant funding from 2010-11 to 2011-12 plus 50% reimbursement received for voluntary separation program payments.
33. Increase in other outflows mainly due to return of \$2.06M of 2010-11 deferred funding and \$2.4M of 2011-12 deferred funding in the 2011-12 year.
34. Increase in payments for property plant and equipment and intangibles mainly due to expenditure incurred on the development of employment screening and child death register databases.
35. Increase in cash at the beginning of the financial year mainly due to surplus grant funding at 2010-11 year end deferred to the following year and a decrease in receivables, partially offset by a decrease in estimated trade creditors at year end 2010-11.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

36. Increase in grants and other contributions mainly due to additional funds for enterprise bargaining and funding for office accommodation rental increase.
37. Decrease in other inflows mainly due to a reduction in blue card revenue resulting from the transition from a two year to a three year blue card renewal period.
38. Decrease in supplies and services expenditure mainly due to the reduction in anticipated blue card processing costs (resulting from the transition from a two to a three year blue card renewal period).
39. Increase in payments for property, plant and equipment and intangibles mainly due to expenditure incurred on the development of a child death register database and record management digitisation.

Major variations between 2011-12 Estimated actual and 2012-13 Estimate include:

40. Decrease in other inflows mainly due to a reduction in blue card revenue resulting from the transition from a two year to a three year blue card renewal period.
41. Decrease in supplies and services expenditure mainly due to a reduction in anticipated blue card processing costs (resulting from the transition from a two to a three year blue card renewal period).
42. Decrease in other outflows mainly due to the return of \$2.06M of 2010-11 deferred funding and \$2.4M of 2011-12 deferred funding in the 2011-12 year.
43. Decrease in cash at the beginning of financial year mainly due to the return of \$2.4M of deferred funding in the 2011-12 year partially offset by an operating surplus for the 2011-12 year.

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GLOSSARY OF TERMS

Accrual Accounting — Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.

Administered Items — Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.

Agency/Entity — Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.

Appropriation — Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for:

- 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 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.

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