

Service Delivery Statements

Department of Communities, Child Safety
and Disability Services

2014–15 State Budget Papers

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

Appropriation Bills

Concessions Statement

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

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Service Delivery Statements

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Department of Communities, Child Safety and Disability Services

Summary of portfolio budgets

Page	Agency	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
2	Department of Communities, Child Safety and Disability Services – controlled	2,421,602	2,414,829	2,519,267
	Department of Communities, Child Safety and Disability Services - administered	268,183	254,944	239,631
32	Commission for Children and Young People and Child Guardian	47,393	44,735	..

Notes:

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

PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for Department of Communities, Child Safety and Disability Services.

Minister for Communities, Child Safety and Disability Services

The Honourable Tracy Davis MP

Assistant Minister for Child Safety

The Honourable Tarnya Smith MP

Department for Communities, Child Safety and Disability Services

Director General: Michael Hogan

Service Area 1: Child Safety Services

Service Area 2: Community Services

Service Area 3: Disability Services

Commission for Children and Young People and Child Guardian

Commissioner and Child Guardian: Steve Armitage

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

Additional information about these agencies can be sourced from www.communities.qld.gov.au and www.ccypcg.qld.gov.au.

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

The Department of Communities, Child Safety and Disability Services is committed to enabling vulnerable Queenslanders to improve their lives.

The department's key objectives are:

- For our clients: Improved wellbeing, safety, capability and participation of vulnerable Queenslanders
- For communities: Improved liveability, resilience and cohesion in Queensland communities
- For our partners: Improved capability, sustainability, innovation and productivity of social services systems in Queensland.

The department contributes to achieving the Government's objectives for the community to:

- grow a four pillar economy by ensuring our investment is targeted to the right people, in the right places at the right time
- lower the cost of living for families by providing concessions on electricity, gas and electricity life support
- invest in better infrastructure and planning by trialling innovative services and investment approaches that deliver results
- revitalise frontline services for families by:
 - delivering customer-centred, flexible, integrated services that are refocused towards prevention and early intervention, build resilience, give customers greater choice and control, promote responsibility and mutual obligation, and support social and economic participation
 - working closely with clients, non-government organisations and other stakeholders to co-design and drive renewal programs that will strengthen the service system and improve outcomes for vulnerable Queenslanders
- restore accountability in Government by reducing red tape and putting contemporary, best practice tools and systems in place to make it easier for non-government organisations to do business with the department.

In 2013-14, the department continued to progress activities to deliver on the Government's election commitments and six month action plan items including:

- prepared the social and human services investment blueprint
- responded to the Queensland Child Protection Commission of Inquiry report
- commenced the implementation of the Queensland Youth Strategy
- introduced legislation to make sure Queensland has a strong system of effective safeguards for adults subject to restrictive practices and to reduce red tape for disability service providers
- developed an implementation plan to ensure all children in care aged 15 and over have a transition from care plan that offers personal support for them up to 21 years of age
- commenced the transition of Accommodation Support and Respite Services to the non-government sector which will be completed over the next five years
- contributed to the whole of Government Social Services Renewal Projects
- commenced the transition of disability services in readiness for the implementation of the National Disability Insurance Scheme in Queensland from 2016–17
- finalised the review of the *Guide, Hearing and Assistance Dogs Act 2009*
- introduced the *Child Protection Reform Amendment Bill 2014* as part of the first stage of building a new child and family support system in response to the findings of the Queensland Child Protection Commission of Inquiry.

2014-15 Budget Highlights

In 2014-15, the total operating expenditure for the Department of Communities, Child Safety and Disability Services is \$2.519 billion, including \$863 million for Child Safety Services, \$190 million for Community Services and \$1.465 billion for Disability Services.

In Child Safety, additional funding of \$24.7 million has been allocated in 2014-15 as part of the additional \$406 million over five years to implement the Queensland Government's response to the Child Protection Commission of Inquiry Final Report. These funds will commence the delivery of new secondary family support services targeting vulnerable families, revitalise child protection practice, and refocus the oversight of the child protection system. In addition, \$6.5 million has been allocated for an additional 77 Child Safety officers to address workloads and assist in delivering on the Government's response.

As part of the response, funding has been allocated for specific initiatives to be delivered in 2014-15, including:

- \$2.9 million to implement new community based intake and referral services in six locations across the State
- \$6.5 million to increase secondary family support services targeting vulnerable families with multiple and complex needs
- \$3 million to develop and implement a new Child Protection Practice Framework for frontline child protection staff to better support families to care for their children at home and avoid out-of-home care
- \$2.5 million to improve the support for young people transitioning from out-of-home care to independence, including targeted post-care support up to the age of 21 years
- \$1.5 million to work with key partners to reform Indigenous family support services and \$1.4 million for culturally appropriate child protection practice.

Funding for Disability Services has increased 3.2% from an adjusted 2013-14 Budget of \$1.420 billion to \$1.465 billion in 2014-15. In Disability Services \$8.5 million has been allocated to provide ongoing funding to existing clients with disabilities, as well as \$6.6 million over two years to deliver housing solutions for people with a disability for whom other housing options do not present a sustainable solution.

In Community Services \$5.9 million has been allocated over two years commencing in 2013-14 as part of the 2014 Drought Assistance Package to provide information, support, case management and coordination of community resilience building strategies.

State indexation of 3.25 percent will be applied to existing State funded ongoing service procurement and operational grants to non-government organisations and will be paid from 1 July 2014.

In addition the department will continue to deliver a number of existing Government commitments, including:

- \$50 million as part of the additional \$868 million over the period to 2018-19 to support implementation of the National Disability Insurance Scheme in Queensland
- \$4.1 million for a trial program aimed at developing innovative and sustainable living options for adults with disability when they can no longer be cared for by their elderly parents
- allocating a further \$5.5 million to provide assistance to up to 300 young people leaving school as part of the \$55 million commitment over four years
- allocating a further \$11.1 million to provide support for up to 64 young adults with disability exiting the care of the State as part of the \$117.2 million commitment over four years

- allocating a further \$4.2 million to provide support to up to 27 people with spinal cord injuries to leave the Princess Alexandra Hospital and live in the community as part of the \$26.4 million commitment over four years
- \$5.5 million to fund respite for people with high needs disabilities aged 16 to 25 years and their families and carers, through more flexible arrangements
- \$5.5 million for Foster and Kinship Carer Allowances as part of the \$25.1 million commitment over four years
- providing \$375,000 for counselling services for victims of child abuse and sexual assault, including access to telephone counselling for children from regional areas
- delivering the Parent Connect service to assist parents of newborns and children with a newly diagnosed disability to link with the services they need
- providing grants for community and volunteer groups for essential equipment such as computers, upgraded software and white goods through Caring for Our Community grants.

Departmental Budget Summary

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

Department of Communities, Child Safety and Disability Services	2013-14 Adjusted Budget² \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	36,480	32,477	47,374
Balance of service appropriation	2,370,851	2,350,690	2,455,184
Other revenue	14,271	38,997	16,709
Total income	2,421,602	2,422,164	2,519,267
Expenses			
Child Safety Services	811,107	812,081	863,347
Community Services	190,510	186,432	190,445
Disability Services	1,419,985	1,416,316	1,465,475
Total expenses	2,421,602	2,414,829	2,519,267
Operating surplus/deficit	..	7,335	..
Net assets	417,155	424,052	414,986
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	257,451	249,352	236,838
Other administered revenue	10,732	54,216	2,799
Total revenue	268,183	303,568	239,631
Expenses			
Transfers to government	6	..	..
Administered expenses	268,177	254,944	239,631
Total expenses	268,183	254,944	239,631
Net assets	(4,945)	(8,327)	(8,327)

Notes:

1. Includes State and Commonwealth funding.
2. Responsibility for Homelessness services transferred to the Department of Housing and Public Works from 1 July 2013.

Budget Measures Summary¹

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

Department of Communities, Child Safety and Disability Services	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures					
Administered	..	..	..	..	..
Departmental	2,531	28,591	54,455	90,158	106,338
Capital measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..

Notes:

1. The totals reconcile with Budget Paper 4.

Staffing^{1, 2}

Service Areas	Notes	2013-14	2013-14	2014-15
		Adjusted Budget ⁵	Est. Actual	Budget
Child Safety Services		2,234	2,340	2,475
Community Services		284	292	294
Disability Services		3,213	3,108	3,142
TOTAL^{3, 4}		5,731	5,740	5,911

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. Increase in 2013-14 Estimated actual reflects a revision of FTE requirements across the services during the year, as well as additional FTE for Child Safety Services following the transfer of Carepay from Queensland Shared Services.
4. Increase in 2014-15 reflects additional FTEs to support Child Safety Service Centres, Intake and Assessment and Placement units in Child Safety Services, as well as FTEs to support the implementation of the Renewal program.
5. FTEs reported in the 2013-14 Published Budget has reduced by 68 as responsibility for Homelessness services transferred to the Department of Housing and Public Works from 1 July 2013.

SERVICE PERFORMANCE

The Department of Communities, Child Safety and Disability Services provides services to its clients through three services areas – Child Safety Services, Community Services and Disability Services. The functions of each of our service areas contributes to achieving the department's objectives for our clients, communities and our partners and to our commitment to enabling vulnerable Queenslanders to improve their lives. We align our service activities with the government's goal to change the way it does business – putting customers first, focusing on efficiency and making the most of investment in services to customers and across the sector.

Services

Our services are:

Child Safety Services

Child Safety Services leads the Queensland Government's responsibility for child protection and adoption services. Child Safety Services provides services to protect children and young people who have been harmed or who are at risk of harm, and secures their future safety and well-being.

Functions include:

- supporting families whose children may be at risk of entering the child protection system
- developing and investing in early intervention and prevention programs and responses to reduce the demand on tertiary services
- providing a statutory child protection response
- assessing allegations of harm to children and investigating whether children are in need of protection
- considering whether ongoing state intervention is required to protect children and, if so, the level required
- supporting foster and kinship carers
- monitoring performance, analysing and responding to trends to identify emerging issues and inform future reform
- working closely with non-government and government partners in the delivery of services to children and families to keep children safe and support families to meet their children's protection and wellbeing needs
- leading the implementation of significant systemic change in child protection practice, culture, investment, capability and legislation
- reporting on government activity and services to vulnerable children and their families
- administering the *Adoption Act 2009* in accordance with the best interests of the child, including keeping a register of prospective adoptive parents.

Community Services (previously known as Social Inclusion Services)

Community Services leads social investment reform including red tape reduction and coordinates cross government policy in relation to volunteering, carers, older people, youth and women. Community Services leads policy and manages program investment in services to support vulnerable individuals, families and communities, including young people, women experiencing domestic and family violence and older people. Functions include:

- implementing procurement and contract management and broader service system reform in partnership with non-government organisations, including in relation to quality investment, licensing systems and legislation
- developing policy and providing advice, through the Office for Women, on issues affecting the wellbeing of women, and support the delivery of frontline services which better meet the requirements of Queensland women in need
- managing the delivery of programs, through the Office for Seniors, Carers and Volunteering, that invest in seniors' wellbeing

- supporting the effective coordination of volunteers during disasters and improving non-government organisations' knowledge and skills to attract and retain volunteers
- supporting the Queensland Carers Advisory Council to provide advice to increase recognition and support for carers
- managing youth development and leadership programs and investing in services to connect young people at risk to support and other services
- policy and program management for the delivery of services to people experiencing domestic and family violence
- increasing awareness and prevention of domestic and family violence and elder abuse
- funding non-government organisations to provide practical assistance and supports to vulnerable Queenslanders
- leading community recovery responses to natural disasters and emergencies
- improving the cost effectiveness of services procured.

Disability Services

Disability Services is focused on investing in and providing services for people with a disability, their families and carers. These services are supported by legislative, policy and program teams. Specialist disability services are delivered by our department and non-government service providers that we fund. Priorities include:

- improving client choice and control
- enhancing the quality of existing frontline services
- transitioning existing clients with ongoing need to individualised services in preparation for the National Disability Insurance Scheme
- supporting clients, families and the workforce to prepare for the National Disability Insurance Scheme transition
- transitioning Accommodation Support and Respite Services to the non-government sector
- streamlining service access including closer alignment and integration between the specialist disability and Community Care service systems
- purchasing additional specialist disability services and Community Care low intensity services to meet identified demand
- revising policy, program and service arrangements to align with the National Disability Insurance Scheme requirements
- increasing investment to focus on early intervention and prevention and other life phases - early childhood, transition to high school, transition to adult life and adult life.

Red Tape Reduction

In 2013–14, the department continued to deliver key initiatives to build a more sustainable funded non-government service system by reducing red tape and unnecessary compliance costs and ensuring Government investment is directed to frontline services.

The Human Services Quality Framework (HSQF) was implemented in February 2013. The framework is the new streamlined quality assurance framework for funded service providers and implementation will continue through to 2016.

The Provider Account Management Model, introduced in January 2013, ensures organisations receiving significant levels of funding across multiple areas of the department receive clear, consistent information and advice, via a single contact point with the department.

The Monitoring and Compliance Framework commenced in 2013 and implementation will continue through 2014–15 to reduce the levels of unnecessary monitoring and administrative tasks for low-risk organisations and to develop appropriate monitoring practices for medium, high and immediate risk situations. The implementation of the framework will enable service providers to maintain a focus on quality whilst freeing up resources for frontline services.

The department is phasing out the requirement for funded organisations to submit a periodic financial acquittal for every service whilst maintaining its focus on quality. Performance based acquittals were implemented for 22 non-government organisations in 2013–14. Under this arrangement, payments to organisations are triggered upon receipt of a valid Directors' Certification (one per organisation per period) and a satisfactory performance report (one per service per period). This transition will continue for service providers in 2014–15 and enable them more time to focus on delivering services and less time preparing and submitting reports.

The *Communities Legislation (Funding Red Tape Reduction) Amendment Act 2014* was passed by State Parliament on 1 April 2014 with a proposed commencement date of 1 July 2014. The Act will deliver reforms that reduce red tape and the cost of doing business for funded organisations by approximately \$2.6 million per year and contribute to the department's 23 per cent regulatory burden reduction target. The Act will also provide a common legislative base for funding across the department.

The *Disability Services (Restrictive Practices) and Other Legislation Amendment Act 2014* was enacted on 13 March 2014. The Act maintains safeguards for clients, and reduces red tape for disability service providers so that they can focus on supporting clients. It is anticipated that the Act will commence by proclamation in mid-2014.

The department is developing a common program framework (across Child Safety and Community Services) to better align departmental investment with results. The framework will provide an integrated approach that fosters shared responsibility with improved matching of investment to need and a platform to fund innovative and integrated responses across programs.

In 2014–15, the department will deliver a foundational information and communications technology platform that will open up access to information from multiple existing systems required by departmental staff to manage provider relationships at an organisational level. The platform will provide reduced maintenance, compliance and administrative costs and improve efficiency across multiple service streams.

2014-15 Service Summary

Service area	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges and Fees \$'000	C'wealth Revenue \$'000	Other Revenue \$'000
Child Safety Services	863,347	858,946	3,669	..	732
Community Services	190,445	184,465	1,291	..	4,689
Disability Services	1,465,475	1,124,169	4,362	334,978	1,966
TOTAL	2,519,267	2,167,580	9,322	334,978	7,387

Notes:

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

Performance Statement

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
Service Area: Child Safety Services				
Service standards				
Rate of substantiated harm per 1,000 children (0-17 years of age)		7.0	6.8	6.8
Rate of children subject to protective orders per 1,000 children (0-17 years of age):				
• Aboriginal and Torres Strait Islander children		49.0	49.3	49.0
• Other children		5.9	5.6	5.6
• All children	1	8.8	8.5	8.5
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements	2	34%	38%	38%
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services	3	New measure	New measure	55%
Rate of children entering out-of-home care per 1,000 children (0-17 years of age)	4	New measure	New measure	2.1
State contribution (\$000)		809,798	805,712	858,946
Other revenue (\$000)		1,309	4,935	4,401
Total cost (\$000)		811,107	812,081	863,347
Service Area: Community Services				
Service standards				
Percentage reduction of regulatory burden on non-government organisations	6	New measure	New measure	22-23%
Non-government organisations are satisfied with their engagement with the department	7	New Measure	New Measure	80% or greater
State contribution (\$000)		174,907	171,188	184,465
Other revenue (\$000)		15,603	23,603	5,980
Total cost (\$000)		190,510	186,432	190,445

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
Service Area: Disability Services				
Service standards				
Total estimated expenditure per service user receiving specialist disability services	8	New measure	New measure	\$42,000-\$45,000
Number of Queenslanders with disability accessing support services	9	New measure	New measure	45,000-47,000
State contribution (\$000)		1,090,186	1,075,357	1,124,169
Other revenue (\$000)		329,799	341,369	341,306
Total cost (\$000)		1,419,985	1,416,316	1,465,475

Notes:

1. The 2013-14 Target/Est. was based on historical data showing an upward trend in the number of Indigenous and non-Indigenous children subject to protective orders. Recent performance indicates that the upward trend will continue for Indigenous children, while the upward trend has stabilised for non-Indigenous children resulting in a lower 2013-14 Est. Actual.
2. The trend for this data has reversed markedly since last year's target setting in April 2013. A target has been set to reflect this trend reversal.
3. This equity measure has been added as it is a proxy indicator of culturally appropriate placements made in accordance with the legislated Indigenous Child Placement Principle. Reporting against this measure does not include placements where the Indigenous Child Placement Principle was considered, but a placement is not available, or if it is not in the best interests or safety of the child.
4. This measure counts the number of children entering foster care, provisionally approved care, kinship care and residential care services. This measure has been added as the reduction in the rate of entry to out-of-home care is a key recommendation of the Queensland Child Protection Commission of Inquiry.
5. This is a new service area introduced from 2014-15. In 2013-14, performance information was presented under Social Inclusion Services.
6. The department is committed to reducing the regulatory burden faced by non-government organisations when dealing with the department. In general terms, "regulatory burden" in this measure records the number of regulations clauses that have been deleted from legislation as per Queensland Office of Best Practice Regulation counting rules. Reviews and results will be monitored by the Queensland Office of Best Practice Regulation.
7. The department is committed to more effectively engaging with stakeholders, and will actively seek the views of non-government organisations.
8. Disability service users can receive multiple services, making a cost per service difficult to calculate (refer to note 1 of discontinued measures). The overall cost per user, regardless of service, is a more accurate reflection of the costs required to deliver services.
9. This measure includes a count of department funded and delivered services for both specialist disability service clients and community care clients. The department is committed to increasing the number of clients receiving disability support services as part of the transition to the National Disability Insurance Scheme (NDIS).

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 2014-15 Australian Government Budget announced that the Australian Government would unilaterally terminate *the National Partnership Agreement on Certain Concessions for Pensioners Concession Card and Seniors Card Holders* (the NPA) from 1 July 2014. Unfortunately, this will need to be passed on to pensioners and seniors card holders through reductions in the level of concessions that are available to them. Queensland Government funding of concessions will not be reduced, but will be maintained at existing levels.

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

In 2014-15, the total operating expenditure for Administered items is \$239.631 million. This includes \$2.8 million in 2014-15 (\$5 million over two years commencing in 2013-14) committed to respond to communities impacted by ex-tropical cyclone Oswald. The department coordinates the support for the restoration of emotional, social and physical wellbeing, and for developing assistance packages for individuals, families and non-government organisations.

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. The total capital works program for the department in 2014-15 is \$35.2 million.

The department is investing capital funding of \$11.5 million to support people with a disability through infrastructure upgrades and construction of purpose built accommodation as part of a targeted response for people with an intellectual and/or cognitive disability who exhibit severely challenging behaviours.

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, including:

- \$1.7 million to deliver the Mornington Safe Haven Women's shelter which provides culturally appropriate services to respond to the safety needs of children, young people and their families
- \$2.2 million under the services for Indigenous Communities Project to continue establishing Safe Houses 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.

The department is investing \$4.6 million for neighbourhood and youth centres in Mount Isa and Chinchilla to provide access to universal community support services, and an entry point to more targeted support services.

The department is also supporting a number of information system and communications technology projects including:

- \$1.7 million for the Integrated Client Management System (ICMS), a statewide web-based information system, aimed at providing a clear, real-time picture of each child known to child safety services. Continuing investment in ICMS will provide supportable and contemporary technology to improve service delivery
- \$1 million for the Disability Information System. On-going work is focussed on positioning Disability Services and Community Care Services for the transition to the National Disability Insurance Scheme and to meet Commonwealth reporting requirements
- \$2.9 million for other Information Systems including continued ongoing investment in existing systems to provide additional system functionality, improved service delivery and business efficiencies.

The department has made good progress with delivering capital projects in 2013-14, however the department continues to experience delays in project completion due to weather events, delays in gaining appropriate approvals, the remoteness of some projects, project design changes to meet clients and community needs, and difficulties with constructing in remote Indigenous communities.

These delays have provided an opportunity to reprioritise capital funding to meet emerging needs and has resulted in the cancellation of some projects, deferring funding to 2014-15 and 2015-16 to complete projects and conversion of uncommitted funding into capital grants in 2014-15 and 2015-16 to assist non-government organisations with the transition to the National Disability Insurance Scheme.

Capital budget statement

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Actual \$'000	2014-15 Budget \$'000
Capital Purchases¹				
Total land, buildings and infrastructure	..	22,628	12,649	20,933
Total plant and equipment	..	8,706	4,262	8,749
Total other capital	..	9,012	5,890	5,537
Total Capital Purchases	2, 3	40,346	22,801	35,219

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. The decrease between 2013-14 Adjusted Budget and the 2013-14 Estimated actual is due to deferrals of capital projects to future years as a result of delays in the commencement and completion of projects, as well as approved equity to service revenue conversion for Child and Family Reforms and disability supported accommodation.
3. The increase between 2013-14 Estimated actual and the 2014-15 Budget reflects the review of the department's capital infrastructure plan during 2013-14.

BUDGETED FINANCIAL STATEMENTS

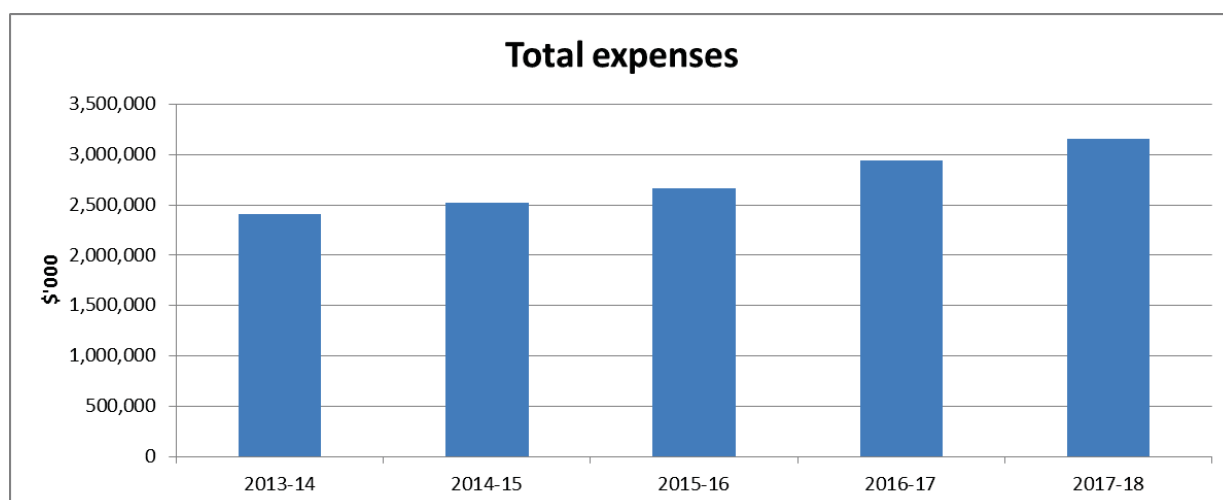
Analysis of budgeted financial statements

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 \$2.519 billion in 2014-15, an increase of \$97.7 million over the 2013-14 Adjusted budget. The increase is mainly due to additional funding for the transition to National Disability Insurance Scheme, Child and Family Reforms, population growth, indexation of outsourced service delivery arrangements and grants and subsidies, and enterprise bargaining increases. This is offset by planned increases in savings measures which commenced in 2012-13.

Chart: Total departmental expenses across the Forward Estimates period



Expenditure increases in the outyears is mainly due to additional funding for the transition to the National Disability Insurance Scheme, Child and Family Reforms, Commonwealth share under the Social and Community Services Award, population growth, indexation of outsourced service delivery arrangements and grants and subsidies, and enterprise bargaining increases.

Increases in employee expenses reflects the increase of FTEs to support Child Safety Service Centres, Intake and Assessment and Placement units, the Renewal Program including the transition to the National Disability Insurance Scheme, as well as enterprise bargaining increases.

The department's outcomes are achieved primarily through the outsourcing of service delivery by contracting non-government organisations to deliver community, child and family and disability services to vulnerable Queenslanders.

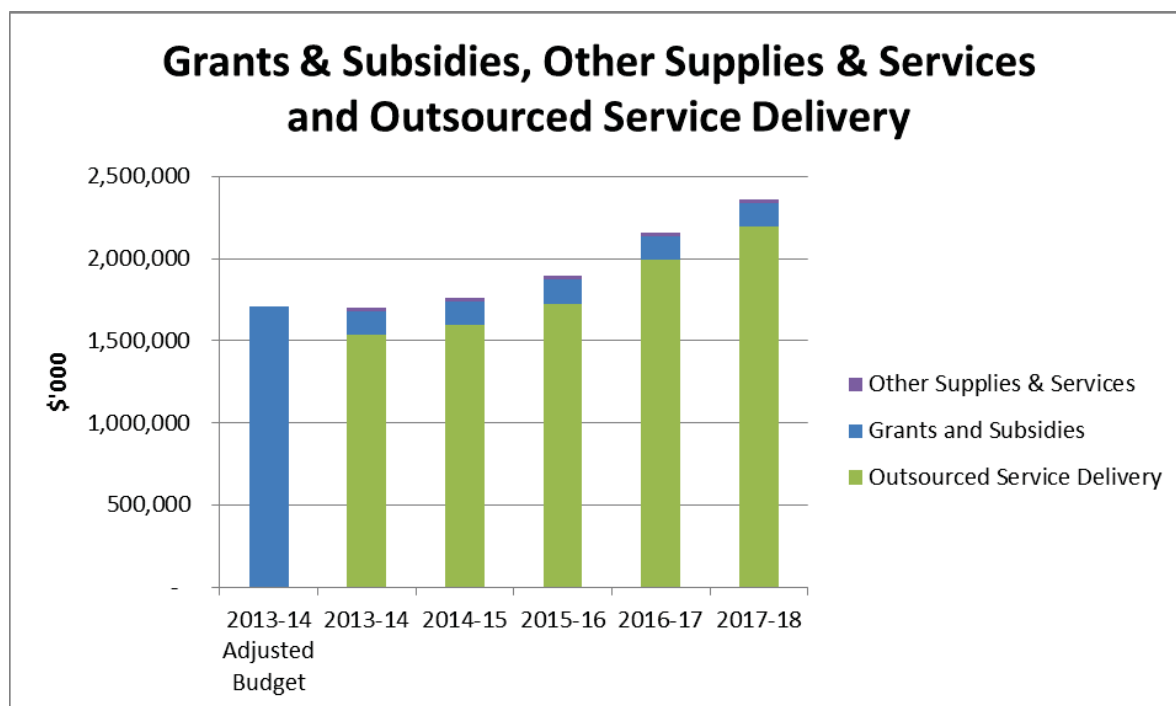
In 2013-14, a new guideline "Distinction between Grants and Service Procurement Payments" was introduced. Supplies and services expenditure (including some items that were previously classified as grants), have been reclassified as either Outsourced Service Delivery or Other Supplies and Services. Outsourced Service Delivery includes contracts with parties external to the department to provide front line services to the community. Due to the introduction of the guidelines, the majority of this expenditure has been reclassified as Supplies and Services Outsourced Service Delivery. The impact of the new guidelines is reflected in the 2013-14 Estimated actual and 2014-15 Budget and is summarised in the following table and graph:

Reclassification of Grants and Subsidies	Notes	2013-14 Adjusted Budget ¹ \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Supplies and services:				
- Outsourced service delivery		..	1,540,898	1,598,074
- Other supplies and services		..	15,762	17,656
Grants and subsidies		1,707,849	141,962	142,710
Total		1,707,849	1,698,622	1,758,440

Notes

1. Outsourced service delivery was not separately identified in the 2013-14 Adjusted budget.

Chart: Grants and Subsidies, Outsourced Service Delivery and Other Supplies & Services expenses across the Forward Estimates period



The movement in grants and subsidies, other supplies and services and outsourced service delivery funding over the forward estimates principally reflect the Government's commitment to additional funding of \$868 million over a period to 2018-19 to support Disability Services for the implementation of the National Disability Insurance Scheme, additional funding of \$384 million over a period to 2018-19 for Child and Family Reforms, as well as funding for population growth and indexation.

Departmental balance sheet

The department's major assets are in Property, Plant and Equipment (\$300.8 million). It is anticipated that these balances will remain relatively stable over the forward estimates. The minor movements relate mainly to expected completion dates of capital projects as well as revision of the depreciation of the assets.

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 in the future.

CONTROLLED INCOME STATEMENT

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Income				
Appropriation revenue		2,407,331	2,383,167	2,502,558
Taxes		..	..	..
User charges and fees	1, 8, 14	2,388	9,841	9,322
Royalties and land rents		..	..	..
Grants and other contributions	2, 9, 15	9,733	12,004	5,289
Interest		562	532	466
Other revenue	3, 16	1,588	16,620	1,632
Gains on sale/revaluation of assets		..	..	..
Total income		2,421,602	2,422,164	2,519,267
Expenses				
Employee expenses		528,081	523,052	559,524
Supplies and services:				
- Outsourced service delivery	4, 10	..	1,540,898	1,598,074
- Other supplies and services	5, 11	147,830	168,645	177,344
Grants and subsidies	6, 12	1,707,849	141,962	142,710
Depreciation and amortisation	13, 17	32,149	32,070	35,930
Finance/borrowing costs		..	..	..
Other expenses		3,306	3,350	3,298
Losses on sale/revaluation assets	7, 18	2,387	4,852	2,387
Total expenses		2,421,602	2,414,829	2,519,267
OPERATING SURPLUS/(DEFICIT)		..	7,335	..

CONTROLLED STATEMENT OF CHANGES IN EQUITY

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve		..	557	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity		..	557	..
Surplus/(deficit) for the period		..	7,335	..
Total recognised income and expense for the period		..	7,892	..
Equity injection/(withdrawal)		2,694	(5,114)	(5,694)
Equity adjustments (inc. MoG transfers)		(4,741)	(5,185)	(3,372)
Total movement in equity for period		(2,047)	(2,407)	(9,066)

CONTROLLED BALANCE SHEET

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CURRENT ASSETS				
Cash assets	19, 29	52,163	65,224	63,501
Receivables	20, 30, 40	55,465	128,364	49,108
Other financial assets		..	..	..
Inventories		..	..	..
Other	21, 31	7,277	5,916	5,916
Non-financial assets held for sale		..	..	..
Total current assets		114,905	199,504	118,525
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	22, 32	319,617	303,244	300,762
Intangibles	33, 41	59,441	58,771	51,477
Other		..	..	..
Total non-current assets		379,058	362,015	352,239
TOTAL ASSETS		493,963	561,519	470,764
CURRENT LIABILITIES				
Payables	23, 34, 42	53,152	116,201	34,462
Accrued employee benefits	24, 35	22,644	18,373	18,423
Interest-bearing liabilities and derivatives		..	..	..
Provisions		278	657	657
Other		171	..	..
Total current liabilities		76,245	135,231	53,542
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions	25, 36	327	2,236	2,236
Other		236	..	..
Total non-current liabilities		563	2,236	2,236
TOTAL LIABILITIES		76,808	137,467	55,778
NET ASSETS/(LIABILITIES)		417,155	424,052	414,986
EQUITY				
Capital/contributed equity	26, 37	544,396	520,133	511,067
Accumulated surplus/(accumulated deficit)	27, 38	(127,241)	(113,089)	(113,089)
Reserves:				
- Asset revaluation surplus	28, 39	..	17,008	17,008
- Other (specify)		..	..	..
TOTAL EQUITY		417,155	424,052	414,986

CONTROLLED CASH FLOW STATEMENT

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
Appropriation receipts	43, 53, 62	2,407,331	2,304,536	2,574,827
User charges and fees	44, 54, 63	3,282	10,729	9,775
Royalties and land rent receipts		..	..	..
Grants and other contributions	45, 55, 64	9,733	12,004	5,289
Interest received		562	532	466
Taxes		..	..	..
Other	46, 65	187,697	202,692	191,133
Outflows				
Employee costs		(528,081)	(523,052)	(559,524)
Supplies and services	47, 56, 66	(333,939)	(1,895,467)	(1,964,956)
Grants and subsidies	48, 57, 67	(1,707,849)	(141,962)	(219,579)
Borrowing costs		..	..	..
Other		(4,507)	(5,884)	(4,021)
Net cash provided by/(used in) operating activities		34,229	(35,872)	33,410
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows				
Sales of non-financial assets	49, 58, 68	..	3,131	5,729
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows				
Payments for non-financial assets	50, 59, 69	(40,346)	(22,801)	(35,218)
Payments for investments		..	..	..
Loans and advances made		857	..	..
Net cash provided by/(used in) investing activities		(39,489)	(19,670)	(29,489)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows				
Borrowings		..	..	..
Equity injections	51, 60, 70	13,226	390	..
Outflows				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	52, 61	(10,532)	(5,504)	(5,694)
Net cash provided by/(used in) financing activities		2,694	(5,114)	(5,694)
Net increase/(decrease) in cash held		(2,566)	(60,656)	(1,773)
Cash at the beginning of financial year		54,786	125,937	65,224
Cash transfers from restructure		(57)	(57)	50
Cash at the end of financial year		52,163	65,224	63,501

ADMINISTERED INCOME STATEMENT

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Income				
Appropriation revenue	77, 84	257,451	249,352	236,838
Taxes		..	..	..
User charges and fees	71, 78	6	..	..
Royalties and land rents		..	..	..
Grants and other contributions	72, 79, 85	8,226	3,385	..
Interest		..	..	..
Other revenue	73, 90, 86	2,500	50,831	2,793
Gains on sale/revaluation of assets		..	..	..
Total income		268,183	303,568	239,631
Expenses				
Employee expenses		..	..	..
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services		..	..	..
Grants and subsidies	74, 81, 87	268,177	254,091	238,984
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses	75, 82, 88	..	853	647
Losses on sale/revaluation assets		..	..	..
Transfers of Administered Revenue to Government	76, 83	6	..	..
Total expenses		268,183	254,944	239,631
OPERATING SURPLUS/(DEFICIT)		..	48,624	..

ADMINISTERED BALANCE SHEET

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CURRENT ASSETS				
Cash assets	89, 93	4,234	5,938	5,938
Receivables	90, 94	4,128	606	606
Other financial assets		..	..	..
Inventories		..	..	..
Other	91, 95	304	..	..
Non-financial assets held for sale		..	..	..
Total current assets		8,666	6,544	6,544
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		8,666	6,544	6,544
CURRENT LIABILITIES				
Payables	96, 92	13,607	14,871	14,871
Transfers to Government Payable		4	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		13,611	14,871	14,871
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		13,611	14,871	14,871
NET ASSETS/(LIABILITIES)		(4,945)	(8,327)	(8,327)
EQUITY				
Capital/contributed equity		(7,318)	(7,322)	(7,322)
Accumulated surplus/(accumulated deficit)		2,373	(1,005)	(1,005)
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		(4,945)	(8,327)	(8,327)

ADMINISTERED CASH FLOW STATEMENT

Department of Communities, Child Safety and Disability Services	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
Appropriation receipts	104, 109	257,451	249,241	236,838
User charges and fees	97, 105	6	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions	98, 106, 110	8,226	16,370	..
Interest received		..	..	..
Taxes		..	..	..
Other	99, 111	2,500	52,473	2,793
Outflows				
Employee costs	100, 112	..	(1,118)	..
Supplies and services		..	..	..
Grants and subsidies	107, 113	(268,177)	(266,491)	(238,984)
Borrowing costs		..	..	..
Other	101, 108, 114	..	(853)	(647)
Transfers to Government	102	(6)	(1,642)	..
Net cash provided by/(used in) operating activities		..	47,980	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held	103	..	47,980	..
Cash at the beginning of financial year		4,234	(42,042)	5,938
Cash transfers from restructure		..	..	..
Cash at the end of financial year		4,234	5,938	5,938

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

From 1 July 2014 departments (excluding commercialised business units) will no longer be liable for payroll tax. To provide comparable cost forecasts across all periods, the 2013-14 Adjusted budget and the 2013-14 Estimated actual have been recast to reflect the removal of payroll tax from Employee expenses and an associated reduction has been made to Appropriation revenue. The 2013-14 Adjusted budget Appropriation revenue and employee expenses have been reduced by \$20.754 million. The 2013-14 Estimated actual Appropriation revenue and Employee expenses have been reduced by \$20.555 million.

Income statement

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

1. User charges and fees: Increase is due to the recognition of revenue associated with the memorandum of understanding with the Department of Justice and Attorney General for the delivery of a range of corporate services
2. Grants and other contributions: Increase is mainly due to increased revenue for the Indigenous Youth Leadership Strategy from Glencore, and funds to support the Blackwater Youth Service received from BM Alliance Coal Operations Pty Ltd, as well as recognition of funding for the National Interstate Portability Protocol and National Disability Insurance Agency funding for sector development.
3. Other revenue: Increase is mainly due to the recognition of revenue from the Queensland Reconstruction Authority for prior year disaster events as well as revenue from grant refunds.
4. Outsourced service delivery: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change. This includes expenditure that was previously classified as grants and subsidies.
5. Other supplies and services: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change. This includes expenditure that was previously classified as grants and subsidies.
6. Grants and subsidies: The reclassification of grants and subsidies to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.
7. Losses on sale/revaluation of assets: Increase is due to the revaluation of land assets as well as losses on sale of properties.

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

8. User charges and fees: Increase is due to the recognition of revenue associated with memorandum of understanding with the Department of Justice and Attorney General for the delivery of a range of corporate services.
9. Grants and other contributions: Decrease is mainly due to revenue previously received from the Department of Education, Training and Employment for Youth Support Coordinators ceasing in 2014-15.
10. Outsourced service delivery: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change. This includes expenditure that was previously classified as grants and subsidies.
11. Other supplies and services: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change. This includes expenditure that was previously classified as grants and subsidies.
12. Grants and subsidies: The reclassification of grants and subsidies to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.
13. Depreciation and amortisation: Increase is due to the recalculation of depreciation expense following a review of assets.

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

14. User charges and fees: Decrease is mainly due to the cessation of revenue received for Yellow Card and Indigenous Cadetship Program.

15. Grants and other contributions: Decrease is mainly due to revenue received for Youth Support Coordinators ceasing in 2014-15, as well as a reduction for National Interstate Portability Protocol funding and one off funding received for the National Disability Insurance Agency for sector development.
16. Other revenue: Decrease is mainly due to reduction in revenue in 2014-15 for recalled grants, as well as reduction in revenue to be received from the Queensland Reconstruction Authority for disaster events.
17. Depreciation and amortisation: Increase is due to the recalculation of depreciation expense following a review of assets.
18. Losses on sale/revaluation of assets: Decrease is due to the revaluation of land assets and losses on sale of properties in 2013-14.

Balance sheet

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

19. Cash: Increase is mainly due to funds received from the Queensland Reconstruction Authority for prior year disaster events and the revision of interest payments for the Elderly Parent Carer innovation Trial.
20. Receivables: Increase is mainly due to the recognition of the National Partnership Agreement on Transitioning Responsibilities for Aged Care and Disability Services (Cross-Billing Arrangements) receivable, offset by adjustments in the 2012-13 audited financial statements for the GST input tax credits receivable, other sundry receivables and grant receivables.
21. Other current assets: Decrease is due to adjustments for the 2012-13 audited financial statements prepayments.
22. Property, plant and equipment: Decrease is mainly due to equity to service revenue swaps for disability supported accommodation, and child related costs, the transfer of assets to held for sale and capital deferrals for child safe houses, therapeutic residential care replacement property in Cairns, staff accommodation in Mornington Island, Neighbourhood and multi-service centres in Mt Isa and Chinchilla, and a respite centre in Dinmore, as well as deferrals for office accommodation and ICT assets, offset by the revaluation of land and buildings.
23. Payables: Increase is mainly due to adjustments for the 2012-13 audited financial statements for the Cross-Billing Arrangements payment accrued at the end of 2012-13, offset by a decrease to correctly align the expected payables.
24. Accrued employee benefits: Decrease is due to adjustments for the 2012-13 audited financial statements for salaries and wages and the annual leave levy.
25. Non-current provisions: Increase is due to adjustments in the 2012-13 audited financial statements for make-good provisions for leased premises.
26. Capital/contributed equity: Decrease is mainly due to adjustments in the 2012-13 audited financial statements for net assets transferred through machinery-of-government changes for Community Mental Health, net equity injections, further asset transfers to the Department of Public Works and Housing, as well as equity to service revenue swaps for disability supported accommodation, and child related costs, and capital deferrals for child safe houses, therapeutic residential care replacement property in Cairns, staff accommodation in Mornington Island, Neighbourhood and multi-service centres in Mt Isa and Chinchilla, and a respite centre in Dinmore, as well as deferrals for office accommodation.
27. Accumulated surplus/(accumulated deficit): Increase is due to adjustments for the 2012-13 audited financial statements actuals for the department's operating result for 2012-13 being more than budgeted, and adjustments for funds received from the Queensland Reconstruction Authority, adjustments for the Elderly Parent Carer Innovation Trial interest and recognition of other own source revenue, offset by revaluation of land and buildings, proceeds of assets sales as well as reductions for other revenue from prior years.
28. Asset revaluation reserve: Increase is due to adjustments for revaluation of buildings in 2012-13 and in 2013-14.

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

29. Cash: Increase is mainly due to funds receivable from the Queensland Reconstruction Authority for prior year disaster events and the revision of interest payments for the Elderly Parent Carer innovation Trial.
30. Receivables: Decrease is mainly due to adjustments in the 2012-13 audited financial statements for GST input tax credits receivable, other sundry receivables and grant receivables.
31. Other current assets: Decrease is due to adjustments for the 2012-13 audited financial statements for prepayments recognised in 2012-13.

32. Property, plant and equipment: Decrease is mainly due to equity to service revenue swaps for disability supported accommodation, and child related costs, the transfer of assets to assets held for sale and capital deferrals for child safe houses, therapeutic residential care replacement property in Cairns, staff accommodation in Mornington Island, neighbourhood and multi-service centres in Mount Isa and Chinchilla, and a respite centre in Dinmore, as well as deferrals for office accommodation, offset by the revaluation of land and buildings actioned in 2013-14.
33. Intangibles: Decrease is mainly due to deferrals of information technology assets including ICMS, the documents and records management project, Business Information System and the information technology replacement program in 2013-14, offset by an adjustment in the 2012-13 audited financial statements for accumulated depreciation.
34. Payables: Decrease is mainly due to correcting the appropriation payable in 2014-15 and to align to actuals.
35. Accrued employee benefits: Decrease is due to adjustments in the 2012-13 audited financial statements for salary and wages and the annual leave levy, and a transfer of accrued employee benefits relating to the ceasing of the Commission for Children and Young People and Child Guardian (CCYPCG).
36. Non-current provisions: Increase is due to adjustments in the 2012-13 audited financial statements for make-good provisions for leased premises.
37. Capital/contributed equity: Capital/Contributed Equity: Decrease is mainly due to adjustments in the 2012-13 audited financial statements for net assets transferred through machinery-of-government changes for Community Mental Health, net equity injections, further asset transfers to the Department of Housing and Public Works, as well as equity to service revenue swaps for disability supported accommodation, and child related costs, and capital deferrals for child safe houses, therapeutic residential care replacement property in Cairns, staff accommodation in Mornington Island, Neighbourhood and multi-service centres in Mt Isa and Chinchilla, and a respite centre in Dinmore, as well as deferrals for office accommodation.
38. Accumulated surplus/(accumulated deficit): Increase is due to adjustments in the 2012-13 audited financial statements for the department's operating result, as well as adjustments for funds received from the Queensland Reconstruction Authority, adjustments for the Elderly Parent Carer Innovation Trial interest and recognition of other own source revenue, offset by revaluation of land and buildings, proceeds of assets sales as well as reductions for other revenue from prior years.
39. Asset revaluation reserve: Increase is due to adjustments for revaluation of buildings in 2012-13 and in 2013-14.

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

40. Receivables: Decrease is mainly due to the reduction of receivable under the Cross-billing Arrangements.
41. Intangibles: Decrease is mainly due to the realignment of intangibles to reflect the expected balance.
42. Payables: Decrease is mainly due to the reduction of the payable expected in 2014-15 for the Cross-Billing Arrangements, as well as adjustments to reflect the expected end of year balance.

Cash flow statement

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

43. Appropriation receipts: Decrease is mainly due to deferral of a number of programs associated with Disability Services, the Elderly Parent Carer Innovation Trial interest payments, employee expenses to fully fund the Child Safety Service Centres, as well as the appropriation revenue receivable offset for the Cross-Billing Arrangements, offset by increases for the Drought Safe Initiative and the Drink Safe Precinct Trial.
44. User charges and fees: Increase is due to the recognition of revenue associated with the memorandum of understanding with the Department of Justice and Attorney General for the delivery of a range of corporate services.
45. Grants and other contributions: Increase is mainly due to increased revenue for the Indigenous Youth Leadership Strategy from Glencore, and funds to support the Blackwater Youth Service from BM Alliance Coal Operations Pty Ltd, as well as recognition of funding for the National Interstate Portability Protocol and National Disability Insurance Agency funding sector development.
46. Other inflows: Increase is mainly due to the recognition of revenue from the Queensland Reconstruction Authority for disaster events and grant refunds.
47. Supplies and services: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.

48. Grants and subsidies: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.
49. Sale of non-financial assets: Increase is due to the proceeds from the sale of properties.
50. Payments for non-financial assets: Decrease is mainly due to the delay in completion of projects and reprogramming of the capital program across financial years.
51. Equity injections: Decrease is mainly due to equity to service revenue swaps for Child and Family Reforms and Disability Supported Accommodation and the review of funding for depreciation expense for information systems development programs offset by funding provided for the Elderly Parent Carer Innovation Trial.
52. Equity withdrawals: Decrease is due to the review of funding for depreciation expense for information systems development programs.

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

53. Appropriation receipts: Increase is mainly due to enterprise bargaining increases, growth and indexation funding, increases for National Disability Insurance Scheme funding, equity to service revenue swaps and increased funding for Child and Family Reforms and Disability Supported Accommodation in 2014-15, as well as the reversal of the appropriation receivable in 2014-15 and increased funding for Drought Assistance Package, offset by decreases for the fiscal repair plan.
54. User charges and fees: Increase is due to the recognition of revenue associated with the memorandum of understanding with the Department of Justice and Attorney General for the delivery of a range of corporate services.
55. Grants and other contributions: Decrease is mainly due to revenue received from the Department of Education, Training and Employment for Youth Support Coordinators ceasing in 2014-15.
56. Supplies and services: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.
57. Grants and subsidies: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.
58. Sale of non-financial assets: Increase is due to the estimated proceeds from the sale of assets.
59. Payments for non-financial assets: Decrease is mainly due to the delay in completion of projects and reprogramming of the capital program across financial years.
60. Equity injections: Decrease is mainly due to equity to service revenue swaps for Child and Family Reforms and Disability Supported Accommodation and the review of funding for depreciation expense for information systems development programs offset by funding provided for the Elderly Parent Carer Innovation Trial.
61. Equity withdrawals: Decrease is due to the review of funding for depreciation expense for information systems development programs.

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

62. Appropriation receipts: Increase is mainly due to changed amounts for revenue for Commonwealth funded programs, enterprise bargaining increases, increased growth and indexation, funding deferrals from 2013-14 into 2014-15, new funding for the Drought Assistance Package, funding for demand pressures, equity to service revenue swaps for child and family reform in 2014-15, offset by decreases associated with the effect of the fiscal repair plan, as well the reduction of the appropriation receivable in 2014-15.
63. User charges and fees: Decrease is mainly due to the cessation of revenue received for Yellow Card and Indigenous Cadetship Program.
64. Grants and other contributions: Decrease is mainly due to revenue received for Youth Support Coordinators ceasing in 2014-15, as well as a reduction for National Interstate Portability Protocol funding and funds received for the National Disability Insurance Agency for sector development.
65. Other inflows: Decrease is mainly due to reduction in revenue in 2014-15 associated with grant refunds, as well as reduction in revenue to be received from the Queensland Reconstruction Authority for disaster events, offset by an increase in the GST Input Credit Tax receivable from the Australian Taxation Office.
66. Supplies and services: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.

67. Grants and subsidies: The reclassification of supplies and services to either outsourced service delivery or other supplies and services has been provided for greater transparency in the 2013-14 Estimated actual and 2014-15 Budget. The 2013-14 Adjusted budget has not been recast for this change.
68. Sale of non-financial assets: Increase is due to the estimated proceeds from the sale of assets.
69. Payments for non-financial assets: Increase is mainly due the deferral of capital expenditure into 2014-15 for Child Safe Houses, office accommodation, a respite centre in Dinmore, and Multi-service and Neighbourhood Centres in Chinchilla and Mt Isa.
70. Equity injections: Decrease is due to the review of funding for depreciation expense for information systems development programs.

Administered income statement

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

71. User charges and fees: Decrease is due to the department no longer receiving revenue for child care licencing.
72. Grants and other contributions: Decrease is mainly due to a reduction of funds to be received from the Queensland Reconstruction Authority for disaster recovery.
73. Other revenue: The increase is due to the recognition of funds received from the Queensland Reconstruction Authority for prior year disaster recovery.
74. Grants and subsidies: Decrease is due to the revision of estimates for concessions for 2013-14 and reduction of expenditure for disaster recovery.
75. Other expenses: Increase is due to the estimated expenditure for the Australian Human Rights Commission Redress claims.
76. Transfer of revenue to Government: Decrease is due to department no longer receiving revenue for child care licencing.

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

77. Appropriation revenue: Decrease is mainly due to the cessation of the CCYPCG as well as revised estimates for concessions in 2013-14.
78. User charges and fees: Decrease is due to the clearing of revenue for child care licencing as the department no longer collects these receipts.
79. Grants and other contributions: Decrease is mainly due to the reduction in funding to be received from the Queensland Reconstruction Authority for disaster events due to a reduction in disaster recovery activity.
80. Other revenue: The increase is due to adjustment of funds received from the Queensland Reconstruction Authority for current year disaster events.
81. Grants and subsidies: Decrease is mainly due to the cessation of the CCYPCG and a decrease of the estimated disaster recovery expenditure, offset by the revision of concessions amounts for 2014-15.
82. Other expenses: Increase is due to the estimated expenditure for the Australian Human Rights Commission Redress claims.
83. Transfer of revenue to Government: Decrease is due to department no longer receiving revenue for child care licencing.

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

84. Appropriation revenue: Decrease is mainly due to the cessation of the CCYPCG as well as revised estimates for concessions and subsidies.
85. Grants and other contributions: Decrease is mainly due to a reduction of funds to be received from the Queensland Reconstruction Authority for disaster events.
86. Other revenue: The decrease is due to the recognition of funds received from the Queensland Reconstruction Authority for prior year disaster events as well as an adjustment of funds to be received for current year disaster events in 2013-14.
87. Grants and subsidies: Decrease is mainly due to the cessation of the CCYPCG, as well as a reduction in the estimated disaster expenditure as well as the revision of concessions amounts in both years.
88. Other expenses: Decrease is due to the reduction of the estimated expenditure for the Australian Human Rights Commission Redress claims.

Administered balance sheet

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

89. Cash: Increase is due to the recognition of funds to be received from the Queensland Reconstruction Authority for prior years disaster events.

90. Receivables: Decrease is mainly due to the reduction of receivables from the Department of Housing and Public Works for disaster events recoveries.
91. Other current assets: Decrease is due to an adjustment in the 2012-13 audited financial statements for prepayments.
92. Payables: Increase is due to an adjustment in the 2012-13 audited financial statements for the recognition of sundry payables and other operating payables.

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

93. Cash: Increase is due to the recognition of funds to be received from the Queensland Reconstruction Authority for prior years disaster events.
94. Receivables: Decrease is mainly due to the reduction of receivables from the Department of Housing and Public Works for disaster events recoveries.
95. Other current assets: Decrease is due to an adjustment in the 2012-13 audited financial statements for prepayments.
96. Payables: Increase is due to an adjustment in the 2012-13 audited financial statements for the recognition of sundry payables and other operating payables.

Administered cash flow statement

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

97. User charges and fees: Decrease is due to department no longer receiving revenue for child care licencing.
98. Grants and other contributions: Increase is mainly due to funds that have been received for disaster events from the Department of Housing and Public Works.
99. Other inflows: Increase is due to the recognition of funds received from the Queensland Reconstruction Authority for disaster events.
100. Employee costs: Increase is due to the reduction of payables associated with accrued leave.
101. Other Outflows: Increase is due to the estimated expenditure for the Australian Human Rights Commission Redress claims.
102. Transfers to Government: Decrease is due to the reduction of the GST reimbursement from the Australian Taxation Office in 2013-14.
103. Net increase in cash: Increase is due to the recognition of funds received from the Queensland Reconstruction Authority for disaster events.

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

104. Appropriation receipts: Decrease is mainly due to the cessation of the CCYPCG as of 30 June 2014 as well as revised estimates for concessions.
105. User charges and fees: Decrease is due to department no longer receiving revenue for child care licencing.
106. Grants and other contributions: Decrease is due to the reduction of funds to be received from the Queensland Reconstruction Authority for disaster events in 2014-15.
107. Grants and subsidies: Decrease is mainly due to the cessation of the CCYPCG as well as revised estimates for concessions in 2013-14.
108. Other outflows: Increase is due to the estimated expenditure for the Australian Human Rights Commission Redress claims.

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

109. Appropriation receipts: Decrease is mainly due to the cessation of the CCYPCG as of 30 June 2014 as well as revised estimates for concessions and subsidies.
110. Grants and other contributions: Decrease is due to the adjustment of a one off receipt from the Department of Housing and Public Works for disaster events recoveries, offset by a reduction of funds to be received from the Queensland Reconstruction Authority for 2013-14 disaster events.
111. Other inflows: Decrease is due to the funds received from the Queensland Reconstruction Authority for disaster events in 2013-14.
112. Employee costs: Decrease is due to the reduction of payables associated with accrued leave in 2013-14 only.
113. Grants and subsidies: Decrease is mainly due to the cessation of the CCYPCG as of 30 June 2014 as well as revised estimates for concessions.
114. Other outflows: Decrease is due to the reduction in estimated expenditure for the Australian Human Rights Commission Redress claims.

STATUTORY BODY

Commission for Children and Young People and Child Guardian

AGENCY OVERVIEW

Strategic direction

The Commission has provided robust, independent oversight of the child protection and youth justice systems, and administration of the blue card system regulating organisations providing services to children and young people.

The Commission's work has been 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 progressed 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 (including analysing and reporting on trends) and chairing the Child Death Case Review Committee which reviews 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.

Key issues for the Commission's operations included: accommodating the increasing number of children becoming known to the child protection system; 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.

RESOURCES AND PERFORMANCE

The Queensland Child Protection Commission of Inquiry (QCPCOI) *Taking Responsibility: A Roadmap for Queensland Child Protection* report was presented to the Queensland Government on 1 July 2013. The report contained a number of recommendations that have had significant ramifications for the Commission, including recommendations that the majority of the Commission's existing functions be undertaken by other entities (existing and to be established) in the future.

As a result of the government's response to the recommendations of the QCPCOI, from 1 July 2014, functions currently performed by the Commission are expected to be undertaken by other agencies. In particular:

- the blue card system will transition to the Public Safety Business Agency (PSBA)
- a reshaped child visiting function will be established within the new Office of the Public Guardian
- complaints will be administered by individual departments with independent oversight of departmental actions provided by the Ombudsman
- strategic level monitoring of the child protection system and strengthened research and policy functions will be undertaken within the newly established Queensland Family and Child Commission (QFCC)
- a child death register will be maintained by the QFCC, which will also undertake research, analysis and reporting on child deaths in Queensland.

In preparation for the transition of functions, the Commission has worked collaboratively with receiving agencies to facilitate a seamless transition of staff and functions.

At the same time, the Commission continued to deliver on its core mandate to meet the complex demands of the blue card and community visiting systems, provide Government and non-government stakeholders with insights into the effectiveness of the child safety and youth justice system; and act as an advocate for all Queensland children, by focusing on a number of priorities including:

- administering the blue card system and developing options to streamline processes
- maintaining a visiting program to vulnerable children in care and detention
- preparing and publishing evidence-based reports on the effectiveness of the child safety and youth justice systems utilising its comprehensive evidence base
- systemically advocating for the rights and interests of all Queensland children and young people, particularly those most vulnerable
- monitoring child death data, identifying and sharing information on emerging trends and risk factors.

Since 2011-12, the Commission has received on average over 20,000 blue card applications and authorisations per month, with the number of blue card applicants and card holders monitored on a daily basis exceeding 620,000 in 2013-14, an increase of more than 100,000 over the last three years. Importantly, over the last three years, there have been over 3,000 cases (on average 87 per month) where individuals were prohibited from working with children in regulated services. There has also been an increased focus on engagement with Indigenous communities in relation to the blue card system.

Over the past three years, the Commission's community visitors have facilitated resolution of over 45,000 issues raised by children and young people in care and detention (nearly 1,400 per month). Following development of options to reduce red tape through streamlining the blue card application process, detailed business requirements for an online application process complemented by an organisation portal were developed. This work will be provided to the PSBA, to progress the initiative.

STATEMENTS

Staffing

Commission for Children and Young People and Child Guardian	Notes	2013-14 Budget	2013-14 Est. Actual	2014-15 Budget
	1,2,3,4	318	270	..

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. The figures include 135 Commission Community Visitors (CVs) employed on a casual basis. While CVs have been budgeted as FTE (based on actual hours worked), 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 (200 as at 30 June 2014) also vary throughout the year to manage demand peaks and troughs related to the blue card system.
4. As a result of the government's response to the recommendations of the Queensland Child Protection Commission of Inquiry, the Commission will cease operations on 30 June 2014.

Performance Statement

Commission for Children and Young People and Child Guardian	Notes	2013-14 Target/Est.	2013-14 Est. Actual	2014-15 Target/Est.
Service standards				
Children within the Commission's visiting jurisdiction:				
• are visited in accordance with the designated visiting schedule		90%	90%	..
• have their concerns resolved locally	1,2	85%	90%	..
Average processing times (days) of blue card applications where there is no criminal history				
	1,3	15	10	..

Notes:

1. As a result of the government's response to the recommendations of the Queensland Child Protection Commission of Inquiry, the Commission will cease operations on 30 June 2014.
2. The children's visiting function will transition to the Office of the Public Guardian from 1 July 2014. This service standard will be included in their 2014-15 Service Delivery Statement.
3. The timeliness of processing blue card applications is a key driver of customer satisfaction. In 2012, initiatives were implemented to streamline blue card processing activities and reduce manual activities. With application volumes increasing this year, the full impact of these efficiencies is now being realised through reduced processing timeframes. The blue card function will transition to the Public Safety Business Agency from 1 July 2014. This service standard will be included in their 2014-15 Service Delivery Statement.

INCOME STATEMENT

Commission for Children and Young People and Child Guardian	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Income				
User charges and fees		..	..	..
Grants and other contributions		40,214	40,254	..
Interest		425	496	..
Other revenue		6,754	6,538	..
Gains on sale/revaluation of assets		..	5	..
Total income		47,393	47,293	..
Expenses				
Employee expenses	1	32,317	29,709	..
Supplies and services:				
- Outsourced service delivery		..	..	..
- Other supplies and services	2	13,080	9,672	..
Grants and subsidies		..	..	..
Depreciation and amortisation	3	1,940	1,856	..
Finance/borrowing costs		..	..	..
Other expenses		56	66	..
Losses on sale/revaluation of assets	4	..	3,432	..
Total expenses		47,393	44,735	..
OPERATING SURPLUS/(DEFICIT)	5	..	2,558	..

STATEMENT OF CHANGES IN EQUITY

Commission for Children and Young People and Child Guardian	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve	
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity	
Surplus/(deficit) for the period		..	2,558	..
Total recognised income and expense for the period		..	2,558	..
Equity injection/(withdrawal)	
Equity adjustments (inc. MoG transfers)	
Total movement in equity for period		..	2,558	..

BALANCE SHEET

Commission for Children and Young People and Child Guardian	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CURRENT ASSETS				
Cash assets	6	8,029	12,523	..
Receivables		336	100	..
Other financial assets		..	..	..
Inventories		..	..	..
Other		71	105	..
Non-financial assets held for sale		..	..	..
Total current assets		8,436	12,728	..
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	7	3,816	285	..
Intangibles		5,911	5,621	..
Other		..	..	..
Total non-current assets		9,727	5,906	..
TOTAL ASSETS		18,163	18,634	..
CURRENT LIABILITIES				
Payables	8	1,889	927	..
Accrued employee benefits	9	1,624	1,844	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	10	814	..	..
Total current liabilities		4,327	2,771	..
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		509	556	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	11	2,144	..	..
Total non-current liabilities		2,653	556	..
TOTAL LIABILITIES		6,980	3,327	..
NET ASSETS/(LIABILITIES)		11,183	15,307	..
EQUITY				
Capital/contributed equity		8,412	8,412	..
Accumulated surplus/(accumulated deficit)	12	2,771	6,895	..
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		11,183	15,307	..

CASH FLOW STATEMENT

Commission for Children and Young People and Child Guardian	Notes	2013-14 Adjusted Budget \$'000	2013-14 Est. Act. \$'000	2014-15 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows				
User charges and fees		..	70	..
Grants and other contributions		40,214	40,240	..
Interest received		..	..	..
Taxes		..	..	..
Other		8,631	7,811	..
Outflows				
Employee costs	13	(32,317)	(29,553)	..
Supplies and services		(15,193)	(14,597)	..
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(59)	(88)	..
Net cash provided by/(used in) operating activities		1,276	3,883	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows				
Payments for non-financial assets		(1,150)	(655)	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(1,150)	(655)	..
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		126	3,228	..
Cash at the beginning of financial year	14	7,903	9,295	..
Cash transfers from restructure		..	..	..
Cash at the end of financial year	15	8,029	12,523	..

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

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

1. Decrease in employee expenses is mainly due to a number of positions remaining unfilled, or being temporarily filled by agency contract staff.
2. Decrease in other supplies and services is mainly due to anticipated write back of lease incentive liability and deferred lease liability balances against lease rental expense upon the Commission ceasing operations on 30 June 2014.
3. Decrease in depreciation and amortisation is due to later than expected completion of software development.
4. Losses on sale / revaluation of assets is mainly due to anticipated write back of written down values of leasehold improvements and lease fit out incentive assets upon the Commission ceasing operations on 30 June 2014.
5. Operating surplus is mainly due to lower employee expenses resulting from a number of positions remaining unfilled.

Balance sheet

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

6. Increase in cash is due mainly due to higher than expected cash balance brought forward from 2012-13 and the operating surplus for the current year.
7. Decrease in property, plant and equipment is due to anticipated write back of leasehold improvements and lease fit out incentive assets upon the Commission ceasing operations on 30 June 2014.
8. Decrease in payables is due to expected increased settlement of trade creditors accounts ahead of the Commission ceasing operations on 30 June 2014.
9. Increase in accrued employee benefits is due to increase in expected level of community visitors wages payable at financial year end.
10. Decrease in other current liabilities is due to write back of current portion of lease incentive and deferred lease liability balances upon the Commission ceasing operations on 30 June 2014.
11. Decrease in other non-current liabilities is due to write back of non-current portion of lease incentive and deferred lease liability balances upon the Commission ceasing operations on 30 June 2014.
12. Increase in accumulated surplus is mainly due to lower employee expenses resulting from a number of positions remaining unfilled.

Cash flow statement

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

13. Decrease in employee costs is mainly due to a number of positions remaining unfilled, or being temporarily filled by agency contract staff.
14. Increase in cash at beginning of the financial year is mainly due to higher than expected surplus in the prior year.
15. Increase in cash is mainly due to higher than expected cash balance brought forward from 2012-13 and the operating surplus for the current year.

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.

