

# PART 5

## Minister for Communities, Disability Services, Aboriginal and Torres Strait Islander Partnerships, Multicultural Affairs, Seniors and Youth

### Summary of Portfolio Budgets

Page	Agency	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
1-238	Department of Communities - controlled	596,915	564,170	680,900
	Department of Communities - administered	149,354	165,398	186,666
1-263	Disability Services Queensland - controlled	1,081,758	1,052,733	1,234,532

#### Notes:

1. Explanations of variances are provided in the financial statements section.
2. The financial statements reflect adjustments for machinery-of-Government changes which took effect during 2007-08. Further detail of these adjustments is contained in the financial statements section.

# Department of Communities

## Departmental Overview

The Department of Communities' vision is to pursue innovation in community services delivery for individuals, families and communities. The department supports a wide range of services for children and families, young people, seniors, vulnerable groups and individuals experiencing difficulty. The department's statutory responsibilities include: directly delivered services (youth justice); regulatory enforcement (licensing child care services); and administering the domestic and family violence protection system. In addition the department: leads Aboriginal and Torres Strait Islander policy, engagement and service delivery coordination; leads multicultural policy and engagement with ethnic communities; and provides universal access to government services and information.

## Strategic Issues

The department faces environmental factors that impact on service delivery including: a diverse client base comprising some of the most vulnerable and disadvantaged Queenslanders; changing population patterns; an increasing demand for community services; and increasing costs of service provision to urban, rural and remote areas of the state.

To address these issues, the following key service delivery priorities reflect the department's approach to its core business and delivering the right services with the right partners in the right way.

- strengthening the service delivery system to maximize Government's investment by driving improvements in the delivery of quality funded services;
- providing effective statutory services and safe and secure environments in the areas of youth justice and child care regulation;
- investing in effective prevention and early intervention services particularly in early childhood, juvenile justice, and domestic and family violence;
- driving State-wide and place-based implementation of the Partnerships Queensland Action Plan, with the support of the Indigenous Government Coordination Office, to improve service and infrastructure delivery and to prioritise investment in discrete communities.

In September 2007, the department underwent a machinery-of-Government change where Multicultural Affairs Queensland was transitioned to the Department of Communities, and a number of functions were transferred to the Department of Local Government Sport and Recreation. These included: Blueprint for the Bush; Ministerial Regional Community Forums; Regional Managers-Coordination Network; and Regional Queensland Council. In February 2008, the Indigenous Government Coordination Office was transferred to the Department of the Premier and Cabinet, with the Office of Aboriginal and Torres Strait Islander Policy continuing to provide whole-of-Government leadership in policy development including facilitating Queensland Government's participation in the Council of Australian Government's Indigenous reform agenda where reconciliation and reconnection activities will be a significant strategic focus.

The department is also leading participation in the Council of Australian Government early childhood productivity reform agenda to plan for the implementation of national early childhood development reforms. A key initiative is the commitment to provide universal access to a quality early learning program for children in the year before formal schooling.

## **2008-09 Highlights**

The department's 2008-09 Budget provides for \$680.9 million in recurrent expenditure and total capital expenditure of \$113.3 million. This is an increase of \$84 million (14.1%) in recurrent and \$6.3 million (5.9%) in capital expenditure on the 2007-08 Budget. The 2008-09 State Budget features a \$72.6 million injection of new funding over four years. This comprises \$35.4 million recurrent and \$2 million non-recurrent funding and \$35.2 million capital funding. This funding will focus on the following priorities:

- \$3.8 million recurrent and \$16.4 million capital funding (\$17.3 million recurrent and \$23.7 million capital over four years) to manage increased demand for youth justice services. Funding for 2008-09 comprises: \$11.4 million capital funding to acquire land and undertake master planning for additional youth detention capacity; \$2 million recurrent funding to improve the capacity of supervision and diversionary services for young people on youth justice orders; and \$1.8 million recurrent and \$5 million capital funding to improve case management of young people on youth justice orders through the Integrated Client Management System.
- \$2 million non-recurrent funding for an early childhood reform implementation team to capitalise on the national early childhood education and care reforms;
- \$0.7 million recurrent funding (plus \$2.9 million identified by the department) to continue providing services for people experiencing homelessness;
- \$2.4 million recurrent and \$4.5 million capital funding (\$9.8 million recurrent and \$6.7 million capital funding over four years) to upgrade, repair and maintain community assets owned by the department to meet workplace health and safety and other legislative requirements.

In addition, \$5.6 million recurrent and \$4.8 million capital funding is provided over three years for the Safe Havens initiative, a joint Australian and Queensland government initiative, to respond to the safety needs of children and young people affected by domestic and family violence in Indigenous communities. A further \$1 million will be provided in 2008-09 to continue to raise the profile of multiculturalism in Queensland through programs, events and activities. The department has also identified a further \$1.9 million to continue the Seniors Legal and Support Service pilot program in 2008-09.

The department will also focus on: implementing the overarching Indigenous Partnership Agreement and Local and Regional Indigenous Partnership Agreements; implementing the Indigenous alcohol reform agenda; progressing the Indigenous Wages and Savings Reparations Phase Two; and developing the Indigenous Queenslanders Foundation.

## **2007-08 Achievements**

To support communities and individuals, the department:

- allocated \$2.5 million for interim Safe Haven services at Coen, Mornington Island, Palm Island and Cherbourg to reduce the impact of domestic and family violence on children and young people;
- allocated \$0.68 million to pilot Aboriginal and Torres Strait Islander domestic and family violence counselling services in Cooktown, Thursday Island and Cherbourg.

- Implemented a redress scheme to acknowledge the impact of past abuse and neglect in Queensland children's institutions;
- provided \$1.6 million in grants to provide safe alcohol diversion responses for Indigenous people in the Fitzroy-Central West, North Queensland and Far North Queensland region;
- assisted communities to recover from the impact of flooding and Equine Influenza;
- provided a total of \$16.6 million under the Responding to Homelessness strategy to improve options for people who are homeless or at risk of experiencing homelessness. This funding included \$10.3 million for homelessness responses in Cairns, Townsville, Brisbane, Mount Isa and the Gold Coast;
- commenced implementation of the grants management system program which will enable more effective processes for grants administration and help ensure a high quality of service is delivered to Queenslanders.

To support young people to have a positive future, the department:

- coordinated Young Indigenous Leaders Forums in Cairns and Brisbane for 18 and 20 young people respectively and delivered the inaugural Advanced Leadership Program for 45 previous Young Indigenous Leaders Forum participants;
- commenced a review of the *Juvenile Justice Act 1992* and undertook public consultation on an Issues Paper as part of this review;
- allocated \$3 million to address future demand for youth justice services by: appointing additional Indigenous Service Support Officers to provide culturally appropriate services to young offenders; creating Indigenous Conference Support Officer positions and reimbursing the expenses of Indigenous youth justice conferencing participants to improve conferencing success rates; and recruiting additional staff to meet increased demand for youth justice conferencing;
- increased service capacity at the Brisbane Youth Detention Centre and Cleveland Youth Detention Centre in Townsville by: appointing additional staff; improving health, safety and security through maintenance and upgrades; and completing the planning for extensions to programs, service delivery and auxiliary services.

To support seniors' participation as active members of Queensland's communities, the department:

- provided \$0.58 million in triennial funds for the Time for Grandparents Program to support grandparents raising grandchildren;
- provided \$0.13 million to community organisations to fund 125 Seniors Week events across the State;
- further developed online improvements to make it easier for people to apply for their Seniors Card and Seniors Business Card, and for participating businesses to register their discount offer (providing service access to more than 580,000 Queenslanders).

To support the provision of services for children and their families, the department:

- allocated \$9.7 million through the Best Start Strategy to improve services for children and their families in the early years. Funding was used to: acquire six pre-schools on or near school sites to enable community-based organisations to develop early childhood education and care services; provide grants to neighbourhood and community centres; and pilot a reading to children program using volunteer readers in 15 communities across the State;

- provided \$2 million recurrent and \$0.26 million equity to strengthen the department's ability to license and monitor the growing number of child care centres in Queensland;
- delivered on the commitment to provide four early years centres by commencing construction of the Caboolture Early Years Centre, the refurbishment of the Nerang Early Years Centre and progressing the early years centres at Browns Plains and Cairns. The centres will provide early intervention and prevention services and early childhood education and care services for families with children up to eight years of age.

To lead Aboriginal and Torres Strait Islander policy, engagement and service delivery coordination, the department:

- progressed the implementation of *Partnerships Queensland* across Government and supported Queensland's participation in the COAG Indigenous Reform agenda;
- progressed the second round disbursement of the Indigenous Wages and Savings Reparations;
- commenced the establishment of the Indigenous Queenslanders Foundation and the Lambert McBride Bursary;
- coordinated the development and signing of a Regional Partnership Agreement for Western Cape, with a major focus on employment outcomes.

To lead multicultural policy and engagement with ethnic communities, the department:

- promoted positive community relations through a \$3.3 million grants program and other initiatives;
- implemented the 'Queensland Roars Against Racism' community education campaign to strengthen interaction and understanding between people from different cultures and raise the profile of multiculturalism in Queensland.

To provide more accessible government services and information, the department:

- transitioned 23 services for delivery through Smart Service Queensland, increasing the total number to 180 services and processed 5.4 million transactions through Smart Service Queensland's integrated phone, counter and internet delivery channels;
- delivered 13 campaigns on behalf of Government, including four disaster response campaigns to assist Queenslanders affected by natural disasters and bio-security events.

## Departmental Outputs

The department's primary contribution to achieving Queensland Government outcomes is to help ensure 'a fair, socially cohesive and culturally vibrant society' and 'safe and secure communities'. It achieves this through the following outputs:

- **support for communities and individuals:** This output covers a range of services to vulnerable Queenslanders or Queenslanders experiencing difficulties;
- **support for young people:** This output includes supporting young people at risk to overcome challenges and adversity, providing young people with leadership and development opportunities and ensuring young people who offend are held accountable for their actions and diverted from the criminal justice system where appropriate;
- **support for seniors' participation:** This output includes promoting positive attitudes towards seniors, reducing social isolation and assisting seniors to broaden their social participation and improve their health and well being;

- **support for children and their families:** This output includes facilitating quality child care services, providing support for vulnerable families and promoting supportive communities for families and children;
- **leadership in Aboriginal and Torres Strait Islander policy, engagement and service delivery coordination:** This output includes working with Indigenous communities, organisations and other government agencies to redress the gap in life outcomes and opportunities facing Aboriginal and Torres Strait Islander Queenslanders;
- **leadership in multicultural policy and engagement with ethnic communities:** This output includes providing advice on multicultural issues, coordinating multicultural policy across Queensland Government and promoting positive community relations;
- **access to government services and information:** Through Smart Service Queensland, the department facilitates easier access to government information, transactions and services through the internet, the telephone and face-to-face channels;
- **information and communications technology shared services:** Under this output, the department hosts a shared services arrangement with Disability Services Queensland and the Department of Child Safety.

## Staffing<sup>1</sup>

Output	Notes	2007-08 Budget	2007-08 Est. Actual	2008-09 Estimate
<b>Outputs</b>				
Support for communities and individuals		438	319	321
Support for young people		1048	994	1012
Support for seniors' participation		36	45	45
Support for children and their families		272	289	303
Leadership in Aboriginal and Torres Strait Islander policy, engagement and services delivery coordination		172	207	208
Leadership in multicultural policy and engagement with ethnic communities		26	26	26
Access to government services and information		281	343	343
Information and communications technology shared services		190	190	190
<b>Total outputs</b>	2	<b>2463</b>	<b>2413</b>	<b>2448</b>
<b>Corporate services provided to other agencies</b>	3	189	189	189
<b>Total</b>		<b>2,652</b>	<b>2,602</b>	<b>2,637</b>

### Notes:

1. Full-time equivalents (FTEs) as at 30 June 2008.
2. Corporate FTEs are allocated across the outputs to which they relate.
3. Department of Communities provides corporate services to Disability Services Queensland.

## 2008-09 Output Summary<sup>1</sup>

Output	Total cost \$'000	Sources of revenue			
		Appropriation \$'000	User charges \$'000	C'wealth revenue \$'000	Other revenue \$'000
Support for communities and individuals	194,347	159,475	1,028	33,511	333
Support for young people	164,612	152,627	2,158	607	9,220
Support for seniors' participation	12,963	12,809	105	..	49
Support for children and their families	110,692	103,776	634	509	5,773
Leadership in Aboriginal and Torres Strait Islander policy, engagement and services delivery coordination	75,769	49,066	24,788	..	1,915
Leadership in multicultural policy and engagement with ethnic communities	7,300	7,238	12	..	50
Access to government services and information	52,253	37,904	14,121	..	228
Information and communications technology shared services	45,744	..	45,744	..	..
<b>Departmental</b>	<b>663,680</b>	<b>522,895</b>	<b>88,590</b>	<b>34,627</b>	<b>17,568</b>
<b>Other <sup>2</sup></b>	<b>18,605</b>	<b>..</b>	<b>17,437</b>	<b>..</b>	<b>1,168</b>
<b>Total <sup>3</sup></b>	<b>682,285</b>	<b>522,895</b>	<b>106,027</b>	<b>34,627</b>	<b>18,736</b>

### Notes:

1. Explanations of variances are provided in the financial statements.
2. The total revenue sources do not equal the "Total income" in the financial statements as the Department of Communities provides corporate services to Disability Services Queensland.
3. This line reconciles to the departmental Income Statement where total cost is represented by total expenses and other revenue represents grants and other contributions, other revenue, and gain on sale/revaluation of property, plant and equipment and investments.



# Administered Items

## Description

The Department of Communities administers funds on behalf of the Government to reimburse providers of pensioner and senior concessions for rates, electricity, reticulated natural gas and rail, and also disburse electricity life support concessions to eligible persons. In addition, the department has a whole-of-Government policy role with respect to general concessions policy across the Government.

## Review of Output Performance

### Recent achievements and emerging issues

- Administered more than 688,000 pensioner and seniors concessions provided for rates, electricity and electricity life support.

### Future developments

- continue to administer funds on behalf of the Government to reimburse providers of pensioner and senior concessions for rates, electricity, reticulated natural gas and rail and also disburse electricity life support concessions and home energy emergency assistance to eligible people;
- from 1 July 2008, the electricity rebate for eligible concession card holders will increase by \$20 to \$165 per annum. Rebates under the Electricity Life Support Concession Scheme will also be enhanced;
- administer a new concessions scheme, the South East Queensland Pensioner Water Subsidy Scheme, for eligible pensioners on behalf of the Queensland Government. The scheme has been introduced to minimise the impact of increased water prices on south east Queensland pensioners. It will be phased in over three years and will provide a subsidy of \$40 per annum in 2008-09, \$70 per annum in 2009-10 and \$100 per annum in 2010-11 and thereafter. The scheme will be in addition to the current Pensioner Rate Subsidy Scheme of \$180 per annum which currently includes water charges.

# Departmental Statements

## Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
<b>Output name: Support for individuals and communities</b>				
Number of calls to the <i>dvconnect</i> helpline	1	5,000	5,500	45,000
Percentage of SAAP clients that have exited to independent housing and are not returning to a SAAP service within six months	2	45%	45%	Discontinued Measure
Percentage of closed support periods where all of the SAAP client's case management goals were achieved	3	New Measure	New Measure	25%
<b>State contribution (\$000)</b>		<b>143,962</b>	<b>134,564</b>	<b>159,475</b>
<b>Other revenue (\$000)</b>		<b>36,742</b>	<b>40,728</b>	<b>34,872</b>
<b>Total cost (\$000)</b>		<b>180,704</b>	<b>175,292</b>	<b>194,347</b>
<b>Output name: Support for young people</b>				
Number of young Queenslanders participating in The Duke of Edinburgh's Award Program	4	6,500	5,500	5,500
Average daily number of young people in detention	5	150	150	150
Rate per 1,000 young people in detention	5	0.37	0.39	0.37
Average daily number of Aboriginal and Torres Strait Islander young people in detention	5	85	89	85
Rate per 1,000 Aboriginal and Torres Strait Islander young people in detention	5	3.5	3.67	3.5
Number of young people dealt with through youth justice conferencing	5	1,950	2,131	2,008
Number of Aboriginal and Torres Strait Islander young people dealt with through youth justice conferencing	5,6	640	571	600
Percentage of youth justice conferences where the participants (including the victim) are satisfied with the outcome		95%	98%	95%
Percentage of young people referred by the court who successfully complete their conditional bail program	5	60%	65%	60%
Percentage of young Aboriginal and Torres Strait Islanders referred by the court who successfully complete their conditional bail program	5	60%	60%	60%

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Percentage of community service orders for young people that are successfully completed	5	80%	95%	80%
Percentage of community service orders for young Aboriginal and Torres Strait Islanders that are successfully completed	5	70%	90%	70%
<b>State contribution (\$000)</b>		<b>144,840</b>	<b>130,167</b>	<b>152,627</b>
<b>Other revenue (\$000)</b>		<b>11,157</b>	<b>20,292</b>	<b>11,985</b>
<b>Total cost (\$000)</b>		<b>155,997</b>	<b>150,459</b>	<b>164,612</b>

**Output name: Support for seniors' participation**

Percentage of eligible persons (60 years of age and over) who are current holders of a Seniors Card or a Seniors Business Discount Card	7	80%	78%	80%
Number of Aboriginal and Torres Strait Islander Seniors Card holders		1,850	1,920	1,940
Number of business outlets participating in the Seniors Discount Scheme		10,500	10,000	10,500
<b>State contribution (\$000)</b>		<b>7,969</b>	<b>12,307</b>	<b>12,809</b>
<b>Other revenue (\$000)</b>		<b>311</b>	<b>581</b>	<b>154</b>
<b>Total cost (\$000)</b>		<b>8,280</b>	<b>12,888</b>	<b>12,963</b>

**Output name: Support for children and their families**

Number of child care licensing transactions undertaken	8	1,500	2,200	2,000
Percentage of licensed child care services receiving at least one visit per annum from the department	9	85%	85%	98%
Number of compliance notices issued to licensed and stand alone child care services	10, 11	70	50	50
Percentage of complaints relating to serious safety breaches in licensed child care services that are responded to by the department within two working days		100%	100%	100%
<b>State contribution (\$000)</b>		<b>90,693</b>	<b>77,200</b>	<b>103,776</b>
<b>Other revenue (\$000)</b>		<b>2,411</b>	<b>9,807</b>	<b>6,916</b>
<b>Total cost (\$000)</b>		<b>93,104</b>	<b>87,007</b>	<b>110,692</b>

**Output name: Leadership in Aboriginal and Torres Strait Islander policy, engagement and service delivery coordination**

Number of clients provided with access to family and community records		700	900	800
Number of corporate/community agreements brokered in partnership	12	20	8	20
Number of service delivery initiatives coordinated to address priority issues in partnership agreements with the 19 Meeting Challenges, Making Choices communities	13, 14	50	29	50

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Level of key stakeholder satisfaction with the department's facilitation of and support to negotiation table processes		60%	85.5%	60%
Percentage of <i>Partnerships Queensland</i> commitments implemented in accordance with Government's endorsements		75%	90.9%	80%
<b>State contribution (\$000)</b>		<b>43,582</b>	<b>37,380</b>	<b>49,066</b>
<b>Other revenue (\$000)</b>		<b>25,344</b>	<b>30,023</b>	<b>26,703</b>
<b>Total cost (\$000)</b>	15	<b>68,130</b>	<b>45,338</b>	<b>74,384</b>

**Output name: Leadership in multicultural policy and engagement with ethnic communities**

Number of community organisations assisted through the Multicultural Assistance Program		80	87	70
Number of community groups involved in the Queensland Multicultural Festival		60	66	60
Number of consultations and forums held with community groups		20	22	20
Number of process improvement reviews undertaken		5	8	7
<b>State contribution (\$000)</b>		<b>6,686</b>	<b>4,065</b>	<b>7,238</b>
<b>Other revenue (\$000)</b>		<b>59</b>	<b>81</b>	<b>62</b>
<b>Total cost (\$000)</b>		<b>6,745</b>	<b>4,146</b>	<b>7,300</b>

**Output name: Access to government services and information**

Number of people using e-democracy opportunities	16	50,000	130,000	Discontinued Measure
Percentage of all Government web sites that have implemented the Consistent User Experience	17	72%	72%	Discontinued Measure
Number of services being delivered through Smart Service Queensland	18	180	180	Discontinued Measure
Volume of interactions with Smart Service Queensland service delivery channels:				
- Telephone		New Measure	New Measure	2,500,000
- On-line		New Measure	New Measure	2,700,000
- Face-to-face		New Measure	New Measure	200,000
Number of cards issued to eligible Queenslanders	19	New Measure	New Measure	24,000
Number of concession services provided for eligible Queenslanders	20	700,000	688,000	700,000
Percentage of customer complaints received by Smart Service Queensland that are managed in accordance with service standards	21	85%	100%	Discontinued Measure

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Level of customer satisfaction with the services delivered by Smart Service Queensland		80%	80%	80%
<b>State contribution (\$000)</b>		<b>26,782</b>	<b>30,745</b>	<b>37,904</b>
<b>Other revenue (\$000)</b>		<b>12,862</b>	<b>17,899</b>	<b>14,349</b>
<b>Total cost (\$000)</b>		<b>39,644</b>	<b>48,644</b>	<b>52,253</b>

**Output name: Information and communications technology shared services**

Number of client agency staff trained in core systems arising from the information management reform program 22, 23, 24 ICMS 2,640 ICMS 3,017 ICMS 4,397  
BIER 110 DISQIS 900 DISQIS 900  
DISQIS1,016

Availability of core systems and infrastructure 98% 99.6% 98%

Delivery cost per user for core services \$2,460 \$2,412 \$2,329

**State contribution (\$000)** ..  
**Other revenue (\$000)** 40,157 38,551 45,744  
**Total cost (\$000)** 40,157 38,155 45,744

**Discontinued Output:**

**Output name: Support for active and engaged communities**

Number of Ministerial Regional Community Forums held 25 40 Discontinued Measure Discontinued Measure

**State contribution (\$000)** 58,468 .. ..  
**Other revenue (\$000)** 960 .. ..  
**Total cost (\$000)** 59,428 .. ..

**Notes:**

1. This measure has been revised from 2008-09 to reflect the total number of calls across the three dyconnect phone lines: *Womensline*, *ServiceLine* and *Mensline*. Details provided for 2007-08 relate to calls to *Mensline*, as the primary call to action in departmental campaigning directed at perpetrators of domestic and family violence.
2. This measure has been discontinued due to continuing definitional and data availability problems with the database used to collect the information. As this database is maintained by the National Data Collection Agency, the department has only limited responsibility over the collation and reporting of SAAP data.
3. This measure refers to the percentage of client support periods which are now closed in which a case management plan was in place.
4. The Department of Communities is currently implementing a range of strategies to further diversify participation in The Duke of Edinburgh's Award with a particular priority on access for at risk young people. While this development work is being implemented the target for 2008-09 is based on the current levels of participation.
5. Young people is defined as 10 to 16 years of age at the time of committing an offence.
6. The number of Aboriginal and Torres Strait Islander young people referred to conferencing by police and the courts was less than expected in 2007-08. The department's Statewide Quality Service Team – Youth Justice and regions are collaboratively working to develop additional strategies targeted to increasing the utilisation of youth justice conferencing as a diversionary option for Indigenous young people.
7. Persons aged 65 and over are eligible for Seniors Cards. Persons aged 60 and over are eligible for Seniors Business Discount Cards.
8. A transaction is the issue of a new or provisional licence or renewal, transfer, amendment or suspension of a licence based on licences issued during the period.
9. Previously, this measure reported on the number of licensed child care services that received two visits per year. For 2008-09, the measure has been refocussed to make more efficient use of departmental resources (and still achieve the department's responsibilities to monitor compliance with legislation). The new target will be set at one visit per year for all child care centres in recognition of the rapidly growing number of child care centres in Queensland. This will continue to ensure the safety and well being of children in all licensed services.
10. Issuance of a compliance notice is usually the second course of action in the compliance enforcement process undertaken by authorised officers. Many compliance matters are resolved in the first course of action which is issuance of a compliance letter. As the issuance of compliance notices represents only one form of compliance action, changes in the number of notices issued do not necessarily reflect changes in the range of compliance or monitoring actions. Other departmental responses to licensing breaches include amendment, suspension and revocation of licenses.
11. This measure was implemented for the first time in 2007-08, and the target for the number of compliance notices issued was not able to be based on historical data and was found to be too high.
12. This wording of this measure has been changed from 'brokered under partnership agreements' to 'brokered in partnership' to better reflect the role of the Office of Aboriginal and Torres Strait Islander Policy and the partnership arrangements. The estimated number of corporate/community agreements brokered in 2007-08 is less than the target because the attention of Aboriginal Shire Councils and government agencies was diverted to local government reform, local government elections and alcohol management reform processes. Although significant progress was made on

developing Local Indigenous Partnership Agreements with most councils, this context made it difficult to bring them to fruition in the 2007-08 financial year.

13. The estimated number of activated service delivery initiatives across the whole-of-Government is less than the 2007-08 target principally because fewer than the expected number of partnership agreements were finalised. Alcohol reform initiatives in conjunction with the Local Indigenous Partnership Agreements to be signed will lead to a significant increase in the coordination of service delivery initiatives in 2008-09.
14. The wording of this measure has been changed from 'activated' to 'coordinated' to better reflect the influencing role of the Office of Aboriginal and Torres Strait Islander Policy in identifying service delivery gaps and coordinating service delivery responses.
15. Surplus in 2008-09 is due to profit in Retail Stores and returns from investment in Queensland Treasury Corporation.
16. This measure has been discontinued as the use of e-democracy has changed considerably. This measure is now incorporated in the new measure of the volume of work through the on-line channel.
17. This measure has been discontinued as it is not under direct control of the department. While Smart Service Queensland encourages the adoption of the Consistent User Experience standard, it has no mandate to enforce compliance, and agencies are not required to notify Smart Service Queensland of new web initiatives.
18. This measure is now incorporated in the new channel-specific volume of interactions measures.
19. This measure reflects the number of cards offered through Smart Service Queensland, including Seniors Cards and Seniors Business Discount Cards, issued to eligible applicants in the given period.
20. The measure has been amended to better reflect Smart Service Queensland's role as a whole-of-Government service provider. Note that the introduction of Full Retail Competition on 1 July 2007 caused a significant decrease in numbers receiving the electricity rebate. Concession Services are working with electricity retailers to identify possible causes. The 2008-09 target estimate is based on 50,000 pensioners being able to apply for the reticulated natural gas rebate.
21. This measure has been discontinued as the number of complaints is low and service quality is reflected in the customer satisfaction measure.
22. Core systems include Integrated Client Management System (ICMS), Business Intelligence and Enterprise Reporting (BIER) project and Disability Services Queensland Information System (DISQIS). Counts are based on the numbers in attendance across various training sessions.
23. This measure has been revised to exclude BIER, as the users of that system are a subset of the users of ICMS or DISQIS.
24. The estimated 2007-08 result was higher than expected due to additional demand in the Department of Child Safety for new starter training as well as refresher programs. Training numbers are expected to increase in 2008-09 with the delivery of the first ICMS release (Youth Justice) to the Department of Communities.
25. Following a machinery-of-Government change announced 21 September 2007, this function has transferred to the Department of Local Government, Sport and Recreation from 1 November 2007. As a result, this measure has been discontinued.

## Income Statement

Department of Communities	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
<b>Income</b>				
Output revenue	1,10,19	468,628	428,648	522,895
User charges	2,11,20	78,153	97,023	106,027
Grants and other contributions	3,12,21	50,173	58,959	51,543
Other revenue	4,13	757	1,997	1,820
Gains on sale/revaluation of property, plant and equipment and investments		..	3	..
<b>Total income</b>		<b>597,711</b>	<b>586,630</b>	<b>682,285</b>
<b>Expenses</b>				
Employee expenses	5,14,22	198,637	204,010	217,059
Supplies and services	6,15,23	97,255	142,601	163,338
Grants and subsidies	7,16,24	262,909	217,819	273,711
Depreciation and amortisation	8,17,25	16,976	15,337	21,106
Finance/borrowing costs		..	..	5
Other expenses	9,18,26	21,131	(15,620)	5,674
Losses on sale/revaluation of property, plant and equipment and investments		7	23	7
<b>Total expenses</b>		<b>596,915</b>	<b>564,170</b>	<b>680,900</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	26	<b>796</b>	<b>22,460</b>	<b>1,385</b>

## Statement of Changes in Equity

Department of Communities	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve	27,31	6,485	9,563	10,629
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>6,485</b>	<b>9,563</b>	<b>10,629</b>
Surplus/(deficit) for the period	28,32,35	796	22,460	1,385
<b>Total recognised income and expense for the period</b>		<b>7,281</b>	<b>32,023</b>	<b>12,014</b>
Equity injection/(withdrawal)	29,33,36	71,244	38,316	66,578
Equity adjustments (MoG transfers)	30,34,37	110	45	..
<b>Total movement in equity for period</b>		<b>78,635</b>	<b>70,384</b>	<b>78,592</b>

## Balance Sheet

Department of Communities	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	38,60	35,034	60,374	34,100
Receivables	39,50	23,170	13,631	13,568
Other financial assets		..	..	..
Inventories		1,791	1,872	1,872
Other		2,674	3,612	3,612
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>62,669</b>	<b>79,489</b>	<b>53,152</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		102	107	..
Other financial assets		..	..	..
Property, plant and equipment	40,51,61	291,713	315,328	393,891
Intangibles	41,52,62	30,749	22,329	34,802
Other		36	18	18
<b>Total non-current assets</b>		<b>322,600</b>	<b>337,782</b>	<b>428,711</b>
<b>TOTAL ASSETS</b>		<b>385,269</b>	<b>417,271</b>	<b>481,863</b>
<b>CURRENT LIABILITIES</b>				
Payables	42,53	31,260	28,123	28,123
Employee benefit obligations	43,54	14,892	16,857	16,857
Interest-bearing liabilities and derivatives		..	..	..
Provisions	44,63	..	14,000	..
Other	45,55	3,687	1,795	1,795
<b>Total current liabilities</b>		<b>49,839</b>	<b>60,775</b>	<b>46,775</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Employee benefits obligations	46,56	3,621	4,191	4,191
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		1,140	977	977
<b>Total non-current liabilities</b>		<b>4,761</b>	<b>5,168</b>	<b>5,168</b>
<b>TOTAL LIABILITIES</b>		<b>54,600</b>	<b>65,943</b>	<b>51,943</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>330,669</b>	<b>351,328</b>	<b>429,920</b>
<b>EQUITY</b>				
Capital/contributed equity	47,57,64	272,721	194,675	261,253
Retained surplus/(accumulated deficit)	48,58	2,229	25,523	26,908
Reserves:				
- Asset revaluation reserve	49,59,65	55,719	131,130	141,759
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>330,669</b>	<b>351,328</b>	<b>429,920</b>



## Cash Flow Statement

Department of Communities	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Output receipts	66,75,85	468,628	429,766	522,895
User charges	67,76,86	78,146	96,837	106,197
Grants and other contributions		49,355	50,524	51,366
Other	68,77	757	1,997	1,820
<b>Outflows:</b>				
Employee costs	69,78,87	(198,637)	(204,010)	(217,059)
Supplies and services	70,79,88	(97,255)	(142,619)	(163,338)
Grants and subsidies	71,80,89	(262,909)	(217,819)	(273,711)
Borrowing costs		..	..	(5)
Other	72,81,90	(21,131)	(6,885)	(19,674)
<b>Net cash provided by/(used in) operating activities</b>		<b>16,954</b>	<b>7,791</b>	<b>8,491</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		1,308	(11)	..
Investments redeemed		..	..	..
Loans and advances redeemed		163	163	170
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	73,82,91	(92,289)	(34,001)	(101,513)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(90,818)</b>	<b>(33,849)</b>	<b>(101,343)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	74,83,92	73,774	42,763	93,883
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	84,93	(2,530)	(3,457)	(27,305)
<b>Net cash provided by/(used in) financing activities</b>		<b>71,244</b>	<b>39,306</b>	<b>66,578</b>
<b>Net increase/(decrease) in cash held</b>		<b>(2,620)</b>	<b>13,248</b>	<b>(26,274)</b>
<b>Cash at the beginning of financial year</b>		<b>37,654</b>	<b>47,294</b>	<b>60,374</b>
Cash transfers from restructure		..	(168)	..
<b>Cash at the end of financial year</b>		<b>35,034</b>	<b>60,374</b>	<b>34,100</b>

## Income Statement

<b>EXPENSES AND REVENUES ADMINISTERED ON BEHALF OF THE WHOLE-OF- GOVERNMENT</b>	<b>Notes</b>	<b>2007-08 Budget \$'000</b>	<b>2007-08 Est. Act. \$'000</b>	<b>2008-09 Estimate \$'000</b>
<b>Revenues</b>				
Commonwealth grants		..	..	..
Taxes, fees and fines	1,8	302	382	380
Royalties, property income and other territorial revenue		..	..	..
Interest	2,9	487	581	603
Administered revenue	3,10,13	149,841	165,979	187,269
Other		..	..	..
<b>Total revenues</b>		<b>150,630</b>	<b>166,942</b>	<b>188,252</b>
<b>Expenses</b>				
Supplies and services	4,14	..	1,604	..
Depreciation and amortisation		..	..	..
Grants and subsidies	5,11,15	149,354	1,786	9,293
Benefit payments	6,16	..	324	..
Borrowing costs		..	..	..
Other	7,12,17	..	161,684	177,373
<b>Total expenses</b>		<b>149,354</b>	<b>165,398</b>	<b>186,666</b>
<b>Net surplus or deficit before transfers to Government</b>		<b>1,276</b>	<b>1,544</b>	<b>1,586</b>
<b>Transfers of administered revenue to Government</b>		<b>789</b>	<b>963</b>	<b>983</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>487</b>	<b>581</b>	<b>603</b>

## Balance Sheet

<b>ASSETS AND LIABILITIES ADMINISTERED ON BEHALF OF THE WHOLE-OF- GOVERNMENT</b>	<b>Notes</b>	<b>2007-08 Budget \$'000</b>	<b>2007-08 Est. Act. \$'000</b>	<b>2008-09 Estimate \$'000</b>
<b>CURRENT ASSETS</b>				
Cash assets		17,048	14,372	14,971
Receivables	18,24	256	94,226	427
Inventories				
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>17,304</b>	<b>108,598</b>	<b>15,398</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ADMINISTERED ASSETS</b>		<b>17,304</b>	<b>108,598</b>	<b>15,398</b>
<b>CURRENT LIABILITIES</b>				
Payables	19,22	11,990	9,049	9,049
Transfers to Government payable		125	147	147
Interest-bearing liabilities		5	4	2
Other	20,25	..	94,045	246
<b>Total current liabilities</b>		<b>12,120</b>	<b>103,245</b>	<b>9,444</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Interest-bearing liabilities		3	3	1
Other		..	..	..
<b>Total non-current liabilities</b>		<b>3</b>	<b>3</b>	<b>1</b>
<b>TOTAL ADMINISTERED LIABILITIES</b>		<b>12,123</b>	<b>103,248</b>	<b>9,445</b>
<b>ADMINISTERED NET ASSETS/(LIABILITIES)</b>		<b>5,181</b>	<b>5,350</b>	<b>5,953</b>
<b>EQUITY</b>				
Capital/Contributed equity		4,355	4,355	4,355
Retained surplus/(Accumulated deficit)	21,23,26	826	995	1,598
Reserves:		..	..	..
- Asset revaluation reserve		..	..	..
- Other (specify)		..	..	..
<b>TOTAL ADMINISTERED EQUITY</b>		<b>5,181</b>	<b>5,350</b>	<b>5,953</b>

## Cash Flow Statement

<b>CASH FLOWS ADMINISTERED ON BEHALF OF THE WHOLE-OF-GOVERNMENT</b>	<b>Notes</b>	<b>2007-08 Budget \$'000</b>	<b>2007-08 Est. Act. \$'000</b>	<b>2008-09 Estimate \$'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Administered item receipts	27,33,39	149,841	160,236	281,068
Grants and other contributions		..	..	..
Taxes, fees and fines	28,34	302	382	380
Royalties, property income and other territorial revenues		..	..	..
Other	29,35	487	581	603
<b>Outflows:</b>				
Transfers to Government		(789)	(963)	(983)
Grants and subsidies	30,36,40	(149,354)	(2,110)	(9,293)
Supplies and services	31,37,41	..	(151,199)	(177,373)
Borrowing costs		..	..	..
Other	32,38, 42	..	(6,200)	(93,799)
<b>Net cash provided by/(used in) operating activities</b>		<b>487</b>	<b>727</b>	<b>603</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		3	2	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>3</b>	<b>2</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		(4)	(4)	(4)
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>(4)</b>	<b>(4)</b>	<b>(4)</b>
<b>Net increase/(decrease) in cash held</b>		<b>486</b>	<b>725</b>	<b>599</b>
<b>Administered cash at beginning of financial year</b>		<b>16,562</b>	<b>13,647</b>	<b>14,372</b>
Cash transfers from restructure		..	..	..
<b>Administered cash at end of financial year</b>		<b>17,048</b>	<b>14,372</b>	<b>14,971</b>

# Explanation of Variances in the Financial Statements

## Income Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. Decrease primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09 and out years and net appropriations movements resulting from machinery-of-Government changes, offset against additional appropriation funding approved during 2007-08.
2. Increase primarily relates to funding received for corporate service functions performed on behalf of Disability Services Queensland.
3. Increase is primarily a result of additional level of grant and contribution funding from other government agencies.
4. Increase primarily relates to revenue associated with Internal Audit services provided to Disability Services Queensland from 2007-08 and interest on investments.
5. Increase is primarily a result of the reallocation of grants and subsidies to reflect operational expenditure offset by the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09 and the machinery-of-Government changes.
6. Increase is primarily a result of the reallocation of grants and subsidies to reflect operational expenditure and the reclassification of building leases offset by the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09 and the net impact of machinery-of-Government changes.
7. Decrease is primarily a result of machinery-of-Government changes, the reallocation of grants and subsidies to reflect operational expenditure offset by the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09.
8. Decrease reflects the impact of equity deferrals from 2007-08 to 2008-09.
9. Decrease primarily relates to the reclassification of building leases to supplies and services and the impact of the reduction in the provision for the Indigenous Wages and Savings Reparations Scheme, the funding for which is being used to establish the Indigenous Queenslanders Foundation investment fund.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

10. Increase primarily relates to the net impact of deferrals from 2006-07 and 2007-08 to 2008-09, and new appropriation approved for 2008-09 offset by appropriations resulting from machinery-of-Government changes.
11. Increase primarily relates to additional Shared Information Solutions user charges and funding received for corporate service functions performed on behalf of Disability Services Queensland.
12. Increase is primarily a result of additional level of grant and contribution funding from other government agencies.
13. Increase primarily relates to revenue associated with Internal Audit services provided to Disability Services Queensland from 2007-08 and interest on investments.
14. Increase is primarily a result of, new funding approved for 2008-09, enterprise bargaining, the reallocation of expenses to meet operational requirements along with the impact of deferrals from 2007-08 to 2008-09.
15. Increase is primarily a result of new funding approved for 2008-09, the reallocation of expenses to reflect operational expenditure and reclassification of building leases and the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09.
16. Increase is primarily a result of new funding approved for 2008-09, the reallocation of expenses to reflect operational expenditure and the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09.
17. Increase primarily reflects the impact of capital acquisitions for 2008-09.
18. Decrease primarily relates to the reclassification of building leases to supplies and services.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

19. Increase primarily relates to the net impact of deferrals from 2006-07 and 2007-08 to 2008-09, and new appropriation funding approved for 2008-09.
20. Increase primarily relates to additional Shared Information Solutions user charges.
21. Decrease primarily relates to a reduction in both Commonwealth funding and other governmental funding for initiatives that ceased in 2007-08.
22. Increase is primarily a result of additional funding approved for 2008-09, and the impact of deferrals from 2007-08 to 2008-09.
23. Increase is primarily a result of additional funding approved for 2008-09, and the impact of deferrals from 2007-08 to 2008-09.
24. Increase is primarily a result of additional funding approved for 2008-09, and the impact of deferrals from 2007-08 to 2008-09.
25. Increase primarily reflects the impact of capital acquisitions for 2008-09.
26. Increase primarily relates to the 2007-08 impact of the reduction in the provision for the Indigenous Wages and Savings Reparations Scheme, the funding for which is being used to establish the Indigenous Queenslanders Foundation investment fund. This funding flows through to the estimated actual operating result.

## Statement of Changes in Equity

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

27. Increase primarily relates to changes as a result of the departments asset revaluation process as at June 2008.
28. Increase primarily relates to the reduction of the provision for the Indigenous Wages and Savings Reparations Scheme.
29. Decrease primarily relates to deferral of equity appropriation from 2007-08 to 2008-09.
30. Decrease primarily relates to machinery-of-Government changes.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

31. Increase primarily relates to anticipated changes as a result of the departments asset revaluation process as at June 2009.
32. Increase primarily relates to additional interest on investments and profit for Retail Stores.
33. Decrease primarily relates to transfer of investment funds to the Public Trustee offset by additional equity appropriation.
34. Decrease primarily relates to machinery-of-Government changes.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

35. Decrease primarily relates to the reduction of the provision for the Indigenous Wages and Savings Reparations Scheme offset by the transfer of interest.
36. Increase primarily relates to additional equity appropriation in 2008-09 and deferrals from 2007-08 to 2008-09 offset with the transfer of investment funds to the Public Trustee.
37. Decrease primarily relates to machinery-of-Government changes.

## Balance Sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

38. Increase primarily relates to cash investments resulting in the reduction of the provision for the Indigenous Wages and Savings Reparations Scheme, the funding for which is being used to establish the Indigenous Queenslanders Foundation investment fund.
39. Decrease primarily relates to a decrease in receivables resulting from the finalisation of the 2006-07 financial statements.
40. Increase relates to the purchase of property, plant and equipment during 2007-08.
41. Decrease primarily relates to the deferrals from 2007-08 to 2008-09.
42. Decrease primarily refers to decrease in payables resulting from the finalisation of the 2006-07 financial statements.
43. Increase primarily refers to the increase in employee benefit obligations resulting from the finalisation of the 2006-07 financial statements.
44. Increase relates to the impact of a deferral of funding relating to the Indigenous Wages and Savings Reparations Scheme.
45. Decrease primarily refers to the decrease in other current liabilities resulting from the finalisation of the 2006-07 financial statements.
46. Increase primarily refers to the increase in employee benefit obligations resulting from the finalisation of the 2006-07 financial statements.
47. Decrease primarily relates to the deferral of equity funding from 2007-08 to 2008-09 and out years.
48. Increase primarily relates to the reduction in the provision for the Indigenous Wages and Savings Reparations Scheme, the funding for which is being used to establish the Indigenous Queenslanders Foundation investment fund.
49. Increase primarily refers to the impact of a departmental asset revaluation as at June 2007 and indexation for 2008-09.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

50. Decrease primarily relates to a decrease in receivables resulting from the finalisation of the 2006-07 financial statements.
51. Increase primarily relates to capital funding deferred from 2007-08 to 2008-09 along with new capital funding approved for 2008-09 and asset revaluations as at June 2007.
52. Increase primarily relates to new capital approved during 2007-08, capital funding deferred from 2007-08 to 2008-09 along with new capital funding approved for 2008-09.
53. Decrease primarily refers to decrease in payables resulting from the finalisation of the 2006-07 financial statements.
54. Increase primarily refers to the increase in employee benefit obligations resulting from the finalisation of the 2006-07 financial statements.
55. Decrease primarily refers to the increase in other current liabilities resulting from the finalisation of the 2006-07 financial statements.
56. Increase primarily refers to the increase in employee benefit obligations resulting from the finalisation of the 2006-07 financial statements.
57. Decrease primarily relates to the transfer of investment funds to the Public Trustee in 2008-09 offset by new capital approved for 2008-09 and the impact of deferrals in 2007-08 to 2008-09.
58. Increase primarily relates to the reduction in the provision for the Indigenous Wages and Savings Reparations Scheme, the funding for which is being used to establish the Indigenous Queenslanders Foundation investment fund.
59. Increase primarily relates to a departmental asset revaluation as at June 2007 and indexation movements for 2007-08 to 2008-09.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

60. Decrease primarily relates to the payment of investment funds, pertaining to the Indigenous Queenslanders Foundation, to the Public Trustee.
61. Increase primarily relates to capital funding deferred from 2007-08 to 2008-09 along with new capital funding approved for 2008-09.
62. Increase primarily relates to capital funding deferred from 2007-08 to 2008-09 along with new capital funding approved for 2008-09.
63. Decrease relates to the finalisation of the Indigenous Wages and Savings Reparations Scheme.
64. Increase primarily relates to new capital approved for 2008-09 and deferrals of 2007-08 to 2008-09 offset by the transfer of investment funds to Public Trustee.
65. Increase primarily relates to the impact of a departmental asset revaluation using indexation for 2008-09.

## Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

66. Decrease primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09 and out years and net appropriations movements resulting from machinery-of-Government changes, offset against additional appropriation funding approved during 2007-08.
67. Increase primarily relates to funding received for corporate service functions performed on behalf of Disability Services Queensland.
68. Increase primarily relates to revenue associated with Internal Audit services provided to Disability Services Queensland from 2007-08 and interest on investments.
69. Increase is primarily a result of the reallocation of grants and subsidies to reflect operational expenditure offset by the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09 and the machinery-of-Government changes.
70. Increase is primarily a result of the reallocation of grants and subsidies to reflect operational expenditure and the reclassification of building leases offset by the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09 and machinery-of-Government changes.
71. Decrease is primarily a result of machinery-of-Government changes, the realignment of grants and subsidies to reflect operational expenditure offset by the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09.

72. Decrease primarily relates to the reclassification of building leases to supplies and services and the net impact of the reduction of the provision for the Indigenous Wages and Savings Reparations Scheme, the funding for which is being used to establish the Indigenous Queenslanders Foundation investment fund.
73. Decrease primarily relates to the deferral of equity funding from 2007-08 to 2008-09 and out years.
74. Decrease primarily relates to the deferral of equity appropriations from 2007-08 to 2008-09 and out years.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

75. Increase primarily relates to the net impact of deferrals from 2006-07 and 2007-08 to 2008-09, and new appropriation approved for 2008-09 offset by appropriations resulting from machinery-of-Government changes.
76. Increase primarily relates to additional Shared Information Solutions user charges and funding received for corporate service functions performed on behalf of Disability Services Queensland.
77. Increase primarily relates to revenue associated with Internal Audit services provided to Disability Services Queensland from 2007-08 and interest on the Indigenous Queenslanders Foundation investment fund.
78. Increase is primarily a result of, new funding approved for 2008-09, enterprise bargaining, the reallocation of expenses to meet operational requirements along with the impact of deferrals from 2007-08 to 2008-09.
79. Increase is primarily a result of new funding approved for 2008-09, the reallocation of expenses to reflect operational expenditure and reclassification of building leases and the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09.
80. Increase is primarily a result of new funding approved for 2008-09, the reallocation of expenses to reflect operational expenditure and the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09.
81. Decrease primarily relates to the reclassification of building leases to supplies and services.
82. Increase is due to an increase in expenditure on the purchase property, plant and equipment in 2008-09.
83. Increase primarily relates to additional capital appropriation in 2008-09 and deferrals for 2007-08 to 2008-09.
84. Increase is primarily due to the transfer of investment funds to the Public Trustee.

Major variations between 2007-08 Est. Actual and 2008-09 Estimate include:

85. Increase primarily relates to the net impact of deferrals from 2006-07 and 2007-08 to 2008-09, and new appropriation funding approved for 2008-09.
86. Increase primarily relates to additional Shared Information Solutions user charges.
87. Increase is primarily a result of additional funding approved for 2008-09, and the impact of deferrals from 2007-08 to 2008-09.
88. Increase is primarily a result of additional funding approved for 2008-09, and the impact of deferrals from 2007-08 to 2008-09.
89. Increase is primarily a result of additional funding approved for 2008-09, and the impact of deferrals from 2007-08 to 2008-09.
90. Increase primarily due to the finalisation of the Indigenous Wages and Savings Reparations Scheme.
91. Increase is due to the impact of deferrals from 2007-08 to 2008-09 and new capital for 2008-09.
92. Increase is due to the impact of deferrals from 2007-08 to 2008-09 and new capital for 2008-09.
93. Increase is primarily due to the transfer of investment funds to the Public Trustee. Decrease is primarily due to the transfer of investment funds to the Public Trustee.

## Income Statement

### Expenses and Revenues Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. The increase relates to additional child care licensing fees for 2007-08.
2. Increase refers to interest received for Aboriginal Welfare Fund.
3. Increase primarily relates to additional funding in 2007-08 for electricity rebates and pensioner rate subsidies along with the technical adjustment concerning the discounted component of the Redress Scheme pertaining to its initial recognition in 2006-07, offset by a 2007-08 lapse in appropriations relating to electricity rebates.
4. Increase primarily relates to funding for community recovery associated with natural disasters in 2007-08.
5. Decrease relates to the reclassification of electricity rebates and pensioner rate and rail subsidies from grants and subsidies to other expenses in accordance with the Australian Bureau of Statistics reporting requirements.
6. Increase primarily relates to funding for community recovery associated with natural disasters in 2007-08.
7. Increase primarily relates to: the reclassification of electricity rebates and pensioner rate and rail subsidies from grants and subsidies to other expenses in accordance with the Australian Bureau of Statistics reporting requirements; additional funding pertaining to electricity rebates and pensioner rate and rail subsidies in 2007-08; the technical adjustment concerning the discounted component of the Redress Scheme for its initial recognition in 2006-07; and an offset for a 2007-08 lapse in appropriations pertaining to electricity rebates.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

8. The increase relates to additional child care licensing fees for 2008-09.
9. Increase primarily refers to interest received for Aboriginal Welfare Fund.
10. Increase primarily refers to additional funding for the Reticulated Natural Gas Rebate Scheme, Home Energy Emergency Assistance, electricity rebates and pensioner rate and rail subsidies in 2008-09, along with new funding for the South East Queensland Pensioner Water Subsidy Scheme.
11. Decrease primarily relates to the reclassification of electricity rebates and pensioner rate and rail subsidies from grants and subsidies to other expenses in accordance with the Australian Bureau of Statistics reporting requirements.
12. Increase primarily relates to: the reclassification of electricity rebates and pensioner rate and rail subsidies from grants and subsidies to other expenses in accordance with the Australian Bureau of Statistics reporting requirements; additional funding for electricity rebates and pensioner rate and rail subsidies in 2008-09; and new funding approved in 2008-09 for the South East Queensland Pensioner Water Subsidy Scheme.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

13. Increase primarily due to additional funding in 2008-09 for electricity rebates, pensioner rate and rail subsidies, Home Energy Emergency Assistance and the Reticulated Natural Gas Rebate Scheme along with new funding for the South East Queensland Pensioner Water Subsidy Scheme.
14. Decrease relates to natural disaster funding approved for 2007-08 only.
15. Increase primarily relates to the additional funding for the Reticulated Natural Gas Rebate Scheme and for Home Energy Emergency Assistance the in 2008-09.
16. Decrease relates to natural disaster funding approved for 2007-08 only.
17. Increase primarily relates to additional funding for electricity rebates, pensioner rate and rail along with new funding approved in 2008-09 for the South East Queensland Pensioner Water Subsidy Scheme.

## Balance Sheet

### Assets and Liabilities Administered on behalf of the Whole-of-Government

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

18. Increase primarily relates to the technical reclassification of the remaining appropriation receivable pertaining to the Redress Scheme as a current asset at the end of 2007-08 in recognition that the appropriation is anticipated to be received in during 2008-09 and the scheme finalised.
19. Decrease relates to the grants payables at the end of 2007-08.
20. Increase primarily relates to the technical reclassification of the provision pertaining to the Redress Scheme as a current liability at the end of 2007-08 in recognition that the provision is anticipated to be paid out during 2008-09 and the scheme finalised.
21. The increase in the retained surplus relates to the cumulative effect of appropriation funds received by the department relating to bank interest earned on the Aboriginal Welfare Fund.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

22. Decrease relates to the anticipated reduction of grants payables at the end of 2008-09.
23. The increase in the retained surplus relates to the cumulative effect of appropriation funds received by the department relating to bank interest earned on the Aboriginal Welfare Fund.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

24. Decrease primarily relates to the anticipated reduction in the Redress Scheme appropriation receivable as at the end of 2007-08 in recognition that the scheme is anticipated to be finalised during 2008-09.
25. Decrease primarily relates to the anticipated reduction in the Redress Scheme provision as at the end of 2007-08 in recognition that the scheme is anticipated to be finalised during 2008-09.
26. The increase in the retained surplus relates to the cumulative effect of appropriation funds received by the department relating to bank interest earned on the Aboriginal Welfare Fund.



## Cash Flow Statement

### Cash Flows Administered on behalf of the whole-of-Government

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

27. Increase primarily relates to additional funding in 2007-08 for electricity rebates and pensioner rate subsidies along with the cash impact of the technical adjustment concerning the discounted component of the Redress Scheme pertaining to its initial recognition in 2006-07 offset by a 2007-08 lapse in appropriations pertaining to electricity rebates.
28. Increase relates to additional child care licensing fees for 2007-08.
29. Increase primarily refers to interest received for Aboriginal Welfare Fund.
30. Decrease primarily relates to the reclassification of electricity rebates and pensioner rate and rail subsidies from grants and subsidies to other expenses in accordance with Australian Bureau of Statistics reporting requirements.
31. Increase relates to the reclassification of electricity rebates and pensioner rate and rail subsidies from grants and subsidies to supplies and services in accordance with Australian Bureau of Statistics reporting requirements.
32. Increase relates to the payments made to approved recipients during 2007-08 relating to the Redress Scheme.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

33. Increase primarily relates to additional funding for the Reticulated Natural Gas Rebate Scheme, Home Energy Emergency Assistance, electricity rebates and pensioner rate and rail subsidies in 2008-09, the appropriation anticipated to be received in 2008-09 pertaining to the finalisation of the Redress Scheme along with new funding approved in 2008-09 for the South East Queensland Pensioner Water Subsidy Scheme.
34. Increase relates to additional child care licensing fees for 2008-09.
35. Increase primarily refers to interest received for Aboriginal Welfare Fund.
36. Decrease primarily relates to the reclassification of electricity rebates and pensioner rate and rail subsidies to supplies and services in accordance with Australian Bureau of Statistics reporting requirements.
37. Increase primarily relates to: the reclassification of electricity rebates and pensioner rate and rail subsidies from grants and subsidies to other expenses in accordance with the Australian Bureau of Statistics reporting requirements; additional funding for electricity rebates and pensioner rate and rail subsidies in 2008-09; and new funding approved in 2008-09 for the South East Queensland Pensioner Water Subsidy Scheme.
38. Increase relates to the anticipated reduction in the provision pertaining to the finalisation of the Redress Scheme during 2008-09.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

39. Increase primarily relates to additional funding for the Reticulated Natural Gas Rebate Scheme, Home Energy Emergency Assistance, electricity rebates and pensioner rate and rail subsidies in 2008-09, the appropriation anticipated to be received in 2008-09 pertaining to the finalisation of the Redress Scheme along with new funding approved in 2008-09 for the South East Queensland Pensioner Water Subsidy Scheme.
40. Increase primarily relates to the additional funding for the Reticulated Natural Gas Rebate Scheme and for Home Energy Emergency Assistance the in 2008-09.
41. Increase primarily relates to additional funding for electricity rebates, pensioner rate and rail along with new funding approved in 2008-09 for the South East Queensland Pensioner Water Subsidy Scheme.
42. Increase relates to the anticipated reduction in the provision pertaining to the finalisation of the Redress Scheme during 2008-09.



# Disability Services Queensland

## Departmental Overview

Disability Services Queensland's vision is a society that values people with a disability, people with a mental illness and people who are ageing. The department provides leadership and support for the disability, mental health and aged sectors in Queensland. It is responsible for policies, services and programs that support people with a disability, the elderly and those with a mental illness, their families and carers. More than 290 non-Government organisations are funded by the department to support those most in need. The department also works with state and federal governments to ensure coordinated service delivery.

## Strategic Issues

The department faces key environmental factors that impact on service delivery including continuing growth in and complexity of demand for quality integrated services and changing family and social structures. To address these issues, the department has identified the strategic priorities outlined below.

### Implementing wide-ranging reforms to disability services

In 2007-08 the Queensland Government invested \$52 million over four years in the *Growing Stronger* program to reform access to specialist disability services in Queensland. This represents a significant investment towards sustaining the service system to deliver the right services, to the right people, at the right time. This initiative was developed following considerable feedback from clients, stakeholders and partners about how Disability Services Queensland could deliver a more contemporary service system. Key elements of the reforms include: streamlining the assessment of individual needs; prioritising funding and services; matching services to fit individual needs; and understanding service and sector capacity. Prevention and early intervention responses are a key focus of the department to achieve long-term positive outcomes for people within the department's target groups. As an example, the department is responding to the growing need for more early intervention services for children with autism aged under six years and their families.

### Implementing targeted service responses

In association with the *Growing Stronger* reforms, the Government announced a four-year, \$113 million investment commencing in 2007-08 to provide a positive model of care for people with an intellectual and/or cognitive disability who exhibit challenging behaviour. This investment will implement the Government's response to the recommendations of the 2006 report *Challenging Behaviours and Disability — A Targeted Response* by the Honourable WJ Carter QC. The department is leading the Government's response through the following key initiatives which are underpinned by human rights principles and best practice: the development of new legislative provisions for least restrictive practices; the delivery of a new specialist response service; the establishment of the Centre of Excellence for Behaviour Support; and the provision of capital works to create positive environments.

### Integrating new services

In July 2007, following machinery-of-Government changes, the department assumed responsibility for managing the Home and Community Care Program and non-clinical mental health services which were formerly part of Queensland Health. A key focus for the department has been to effectively integrate these new services.

## 2008-09 Highlights

Disability Services Queensland's 2008-09 Budget provides \$1.2 billion in recurrent funding – comprising \$825.1 million for disability services, \$386.3 million for home and community care and \$23.1 million for mental health services. The Budget also provides for \$71.7 million in capital expenditure across the department. The department's 2008-09 Budget includes additional recurrent funding of \$26.5 million and capital funding of \$2 million. This funding will focus on the following priorities:

- \$15 million recurrent and \$2 million capital funding in 2008-09 (\$60 million recurrent and \$8 million capital funding over four years) to deliver early intervention and prevention responses to achieve long-term positive outcomes for people with a disability and their families. This funding will target support at key transition points of an individual's life by expanding capacity in the following existing service areas: accommodation support; family support; post school services; support to young adults exiting the care of the State; and respite/day services.
- \$5 million recurrent and \$5 million non-recurrent funding in 2008-09 (\$25 million in funding over four years) to support people with a disability and their families who are experiencing emergency and crisis situations.
- \$1.5 million recurrent funding in 2008-09 (\$6 million in funding over four years) to support people with a psychiatric disability to transition from mental health acute and extended treatment facilities to sustainable community living through the Housing and Support Program. This cross-departmental initiative, which involves Disability Services Queensland, the Department of Housing and Queensland Health, is an outcome from the *Council of Australian Governments National Action Plan on Mental Health 2006-2011*.

In addition, the department will continue to work with the Australian Government to deliver the new disability assistance package and capital funding for services for older parent carers announced in the 2008-09 federal budget.

## 2007-08 Achievements

To reform access to specialist disability services in Queensland in 2007-08, the department commenced implementation of the *Growing Stronger* program of reforms including:

- Simplifying access to existing programs by releasing a single application form which allows the department to better understand people's individual circumstances and to determine a person's eligibility for support.
- Undertaking preliminary planning and design work to implement a uniform approach to the assessment of support needs and prioritisation of disability services.

During 2007-08 the department commenced implementation of a targeted positive support strategy for adults with an intellectual and/or cognitive disability who exhibit challenging behaviours. This is part of the Government's response to the recommendations of the 2006 report *Challenging Behaviours and Disability — A Targeted Response* by the Honourable WJ Carter QC. Key achievements included:

- Introducing amendments to the *Disability Services Act 2006* and the *Guardianship Administration Act 2000* to safeguard adults with an intellectual and/or cognitive disability who exhibit challenging behaviours and who are in receipt of services provided or funded by the department. These amendments are anticipated to take effect early in 2008-09. In the interim, the department established short-term policy guidelines on the authorisation and use of restrictive practices.

- Expending \$2.8 million in recurrent funding to create the specialist response service which will provide contemporary responses for adults with an intellectual and/or cognitive disability who exhibit challenging behaviours.
- Expending \$0.29 million to establish a Centre of Excellence for Behaviour Support in partnership with the University of Queensland. The Centre will open at the University of Queensland, Ipswich Campus in 2008.
- Expending \$0.43 million to implement Stage 1 of a capital works program that will create purpose-designed positive environments for adults in the target group.

To deliver quality services during 2007-08, Disability Services Queensland:

- Committed an additional \$36.2 million in recurrent funding and an additional \$4.5 million in one-off funding with the Australian Government to assist frail, older people and younger people with moderate to severe disabilities to remain in their homes, as part of the Home and Community Care Program. The department also funded more than 400 organisations to provide support services.
- Allocated \$2.6 million in recurrent funding to non-Government organisations to assist people with a mental illness and their families and carers by delivering programs as part of the *Queensland Mental Health Strategic Plan 2007-17*, including the Transitional Recovery Program and the Resident Recovery Program.
- Allocated \$2.4 million in grant funding to the non-Government sector for the Housing and Support Program. Through this program, 40 people with a psychiatric disability and moderate to high support needs were assisted to transition from Queensland Health facilities to sustainable community living.
- Allocated \$5 million to support the changing needs of adults with an intellectual disability, particularly those who are ageing and require high level support through accommodation support and respite services.
- Allocated \$4 million for the Spinal Cord Response initiative, which included an additional \$1 million, to provide recurrent funding for 41 people with a spinal cord injury and one-off funding for a further eight people to enable them to live at home after discharge from hospital.
- Supported families who care for a child, children or an adult with a disability with high and complex needs by allocating \$4 million in recurrent funding to the Family Support Program.
- Allocated \$2 million in recurrent funding to non-Government service providers through the Post School Services Program to assist 129 school leavers with high and complex disability support needs to transition from the special education system. The department also allocated \$0.16 million in one-off funding for aids and equipment and/or time-limited behaviour therapy for individuals supported through this program.
- Continued the development of a range of accommodation and support options for people with a disability across Queensland who are in, or at risk of entry to, residential aged care with the allocation of: an additional \$3 million in recurrent funding to support a further 25 people to live in the community; and \$1.5 million in capital grant funding for the development of specialised housing by non-Government organisations.
- Allocated \$6.9 million in capital funding for the construction of six purpose-built cluster houses in the suburb of Hillcrest to accommodate up to 24 people with an intellectual or cognitive disability and high and complex physical or health care needs.
- Allocated a further \$2 million in recurrent funding to provide a combination of recurrent and one-off support to 66 young adults with disabilities leaving the care of the State.

- Expended \$0.27 million to progress the facilitated communication strategy. This strategy uses innovative techniques to assist people who have a movement disorder and complex communication needs to communicate more effectively.
- Allocated an additional \$4 million in recurrent funding for non-Government service providers to deliver services including accommodation support, mobile on-call assistance, in-home support and day services for people with a disability.
- Progressed implementation of the *Queensland Government Carer Action Plan 2006-10*, including commencing development of the Carer Business Discount Card and the Companion Card.
- Agreed to extend the Commonwealth State/Territory Disability Agreement to 30 June 2008 while negotiations for a new National Disability Services Agreement progress, thereby allowing continuation of funding for specialist disability services.
- Supported older parent carers as part of a bilateral agreement with the Australian Government, which included: providing \$4.9 million in one-off funding to 21 service providers operating in 25 locations to increase access to respite for parent carers over 65 years and for Aboriginal and Torres Strait Islander parent carers over 45 years; and assisting families to plan future support arrangements when older parent carers can no longer provide care for their family member.
- Progressed implementation of the Forward Capital Program and Strategic Asset Management System, including securing new residential accommodation at Aspley and completing upgrades in Waterford West and Rockhampton.

To strengthen service delivery during 2007-08, Disability Services Queensland:

- Continued to enhance accommodation support and respite services provided by the department through: improving the quality and capability of the workforce; implementing new practice initiatives; strengthening client safeguards and accountability mechanisms; and improving business systems.
- Allocated \$6.3 million in recurrent funding to support service providers to deliver quality services for people with a disability, their families and carers in accordance with the Disability Sector Quality System.
- Improved the Disability Services Queensland Information System in the areas of application processing and Australian Government reporting responsibilities. This increased the department's ability to provide sound information to inform decisions in relation to appropriate Government services and funding for people with a disability.

## Departmental Outputs

The department contributes to the Government's outcome of a fair, socially cohesive and culturally vibrant society. This is achieved through the following outputs that are delivered or funded by the department:

- **Accommodation support services:** This output provides accommodation to people with a disability and the support needed to enable a person with a disability to remain in their existing accommodation or to move to more suitable accommodation.
- **Community services:** This output enables people with a disability to live in and participate in their community and provides opportunities for people with a disability to gain and use their abilities to enjoy their full potential for social independence.
- **Respite services:** This output provides a short-term and time-limited break for families and other voluntary care givers of people with disabilities and assists in supporting and

maintaining the primary care giving relationship, while providing a positive experience for the person with a disability. Respite may be provided at home or at a respite house.

- **Community and home care:** This output includes services provided under the auspice of the Home and Community Care Program and non-clinical community mental health services provided primarily through non-Government service providers.

## Staffing<sup>1</sup>

Output	Notes	2007-08 Budget	2007-08 Est. Actual	2008-09 Estimate
<b>Outputs</b>	2			
Accommodation support services		1,409	1,220	1,367
Community services		1,119	920	958
Respite services		131	199	224
Community and home care	3	30	31	31
<b>Total Outputs</b>		<b>2,689</b>	<b>2,370</b>	<b>2,580</b>
<b>Total</b>		<b>2,689</b>	<b>2,370</b>	<b>2,580</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June 2008.
2. Disability Services Queensland receives corporate services from the Department of Communities and the Shared Service Agency.
3. The decrease in staffing numbers is a result of delays in recruitment within the *Investing in Positive Futures* initiative and the *Growing Stronger* initiative. The decrease is also a result of corporate services staff from Corporate Performance and Portfolio Services being transferred into the Department of Communities.

## 2008-09 Output Summary<sup>1</sup>

Output	Total cost \$'000	Sources of revenue			
		Appropriation \$'000	User charges \$'000	C'wealth revenue \$'000	Other revenue \$'000
Accommodation support services	430,462	363,407	383	65,680	992
Community services	324,586	270,512	3,800	49,525	749
Respite services	70,105	59,207	39	10,697	162
Community and home care	409,379	158,417	..	250,962	..
<b>Total</b>	<b>1,234,532</b>	<b>851,543</b>	<b>4,222</b>	<b>376,864</b>	<b>1,903</b>

Note:

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



# Departmental Statements

## Performance Statement

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
<b>Output name: Accommodation support services</b>				
Number of unique service users of Commonwealth State/Territory Disability Agreement (CSTDA) funded accommodation support services	1, 2	6,271-6,726	6,506	6,725-7,206
Number of accommodation support services received by service users	2, 3	6,784-7,276	7,036	7,166-7,686
Satisfaction of service users with accommodation support services	4	85%-90%	89%	85%-90%
Percentage of Disability Services Queensland (DSQ) funded service providers undergoing external assessment within the Disability Sector Quality System, over the four-year implementation period	5	100%	100%	Discontinued measure
Percentage of recurrently funded DSQ service providers that achieve certification under the Disability Sector Quality System within the specified timeframe		New measure	New measure	100%
Percentage of new funding initiatives implemented within agreed timeframes		100%	100%	100%
Percentage of complaints that have been responded to within agreed timelines		75%	74%	75%
Percentage of grants budget committed		100%	100%	100%
Grants administration costs as a percentage of total grants	6	2.6%	1.9%	Discontinued measure
Government expenditure per person receiving CSTDA funded accommodation support service	7	\$49,218-\$52,788	\$52 487	\$53,606-\$57,640
<b>State contribution (\$000)</b>		<b>306,669</b>	<b>295,940</b>	<b>363,407</b>
<b>Other revenue (\$000)</b>		<b>60,787</b>	<b>68,482</b>	<b>67,055</b>
<b>Total cost (\$000)</b>		<b>367,456</b>	<b>364,422</b>	<b>430,462</b>

### Output name: Community services

Number of service users receiving services through the Local Area Coordination services	8	860-900	880	870-910
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Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Number of Local Area Coordinators (Full-time equivalent)		49.6	50	50
Number of unique service users of CSTDA funded community support services	1, 2	11,337-12,159	11,783	12,293-12,841
Number of community support services received by service users	2, 3	15,870-17,021	16,478	17,003-18,164
Number of unique service users of CSTDA funded community access services	1, 2	8,119-8,708	8,537	8,341-8,947
Number of community access services received by service users	2, 3	9,214-9,882	9,695	9,733-10,438
Satisfaction of service users with community support services	4	75%-80%	79%	75%-80%
Satisfaction of service users with community access services	4	80%-85%	83%	80%-85%
Percentage of DSQ funded service providers undergoing external assessment within the Disability Sector Quality System, over the four-year implementation period	5	100%	100%	Discontinued measure
Percentage of recurrently funded DSQ service providers that achieve certification under the Disability Sector Quality System within the specified timeframe		New measure	New measure	100%
Percentage of new funding initiatives implemented within agreed timeframes		100%	100%	100%
Percentage of complaints that have been responded to within agreed timelines		75%	74%	75%
Percentage of grants budget committed		100%	100%	100%
Grants administration costs as a percentage of total grants	6	2.6%	1.9%	Discontinued measure
Government expenditure per person receiving CSTDA funded community support services	7	\$8,917-\$9,563	\$8,902	\$9,205-\$9,561
Government expenditure per person receiving CSTDA funded community access services	7	\$14,825-\$15,901	\$14,838	\$15,813-\$16,961
<b>State contribution (\$000)</b>		<b>238,472</b>	<b>219,091</b>	<b>270,512</b>
<b>Other revenue (\$000)</b>		<b>54,621</b>	<b>55,698</b>	<b>54,074</b>
<b>Total cost (\$000)</b>		<b>293,093</b>	<b>274,789</b>	<b>324,586</b>

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
<b>Output name: Respite services</b>				
Number of unique service users of CSTDA funded respite services	1, 2, 9	5,122-5,494	4,980	5,152-5,518
Number of respite services received by service users	2, 3	6,450-6,918	6,551	6,929-7,431
Satisfaction of service users with respite services	4	80%-85%	80%	80%-85%
Percentage of DSQ funded service providers undergoing external assessment within the Disability Sector Quality System, over the four-year implementation period	5	100%	100%	Discontinued measure
Percentage of recurrently funded DSQ service providers that achieve certification under the Disability Sector Quality System within the specified timeframe		New measure	New measure	100%
Percentage of new funding initiatives implemented within agreed timeframes		100%	100%	100%
Percentage of complaints that have been responded to within agreed timelines		75%	74%	75%
Percentage of grants budget committed		100%	100%	100%
Grants administration costs as a percentage of total grants	6	2.6%	1.9%	Discontinued measure
Government expenditure per person receiving CSTDA funded respite service	7	\$9,228-\$9,898	\$11,167	\$12,729-\$13,653
<b>State contribution (\$000)</b>		<b>43,850</b>	<b>48,220</b>	<b>59,207</b>
<b>Other revenue (\$000)</b>		<b>12,427</b>	<b>11,130</b>	<b>10,898</b>
<b>Total cost (\$000)</b>		<b>56,277</b>	<b>59,350</b>	<b>70,105</b>

**Output name: Community and home care**

Nursing Care client hours	10	729,796	780,775	Discontinued measure
Respite Care - Home based client hours	10	857, 753	871,966	Discontinued measure
Respite Care –Centre based client hours	10	3,370,825	3,498,553	Discontinued measure
Allied Health Care client hours	10	393,467	405,740	Discontinued measure
Domestic Assistance/Personal Care client hours	10	3,312,966	3,418,116	Discontinued measure

Measures	Notes	2007-08 Target/Est.	2007-08 Est. Actual	2008-09 Target/Est.
Home Maintenance client hours	10	254,431	254,111	Discontinued measure
Service category 1 – Home Support Services- number of hours	10, 11	New measure	New measure	4,844,636
Service category 2 – Coordinated Care services – number of hours	10, 12	New measure	New measure	260,307
Service category 3 – Clinical and Specialist Care – number of hours	10, 13	New measure	New measure	1,091,712
Service category 4 – Centre-based day care – number of hours	10	New measure	New measure	3,675,408
Service category 5 – Home modifications – number of modifications	10, 14	New measure	New measure	432
Service category 6 – Meals – number of meals	15	2,453,183	2,352,447	2,393,548
Service category 7 – Transport – number of trips		714,078	728,124	805,840
Number of Home and Community Care service provider organisations reviewed using the National Service Standards Instrument	16	300	235	250
Percentage of Australian Government Home and Community Care reporting obligations met within specified timeframes	17	New measure	New measure	100%
<b>State contribution (\$000)</b>		<b>137,951</b>	<b>129,191</b>	<b>158,417</b>
<b>Other revenue (\$000)</b>		<b>226,981</b>	<b>227,526</b>	<b>250,962</b>
<b>Total cost (\$000)</b>		<b>364,932</b>	<b>354,172</b>	<b>409,379</b>

Notes:

- Count of unique service users with a disability, who received an accommodation support service or community support service or community access service or respite service funded under the Commonwealth State/Territory Disability Agreement (CSTDA) during the collection period.
- The range of estimates for 2007-08 are based on an average cost estimation model.
- Count of accommodation support services, community support services, community access services and respite services received by service users with a disability, funded under the CSTDA during the collection period.
- Satisfaction information is collected biennially covering Disability Service Queensland (DSQ) provided and funded services. The 2007-08 estimated actual result (rated by actual consumers and proxies) is based on the previous consumer satisfaction survey conducted in 2006. The next survey is planned for 2008 with results available in 2009.
- The measure has been discontinued as the four-year implementation period expired on 30 June 2008.
- Issues with the appropriateness of the costing methodology used to calculate estimated actuals has resulted in this measure being discontinued.
- Cost per CSTDA funded service user is derived by applying an average cost estimation model to the total cost for accommodation support services or community support services or community access services or respite services. Cost per respite service user was slightly higher than anticipated in 2007-08 due to a lower than expected number of new respite service users.
- Local Area Coordination services include services provided in rural, remote and regional areas.
- A proportion of increased funding in 2007-08 was used to provide additional respite support to existing clients. As a result, the actual number of new clients accessing respite in 2007-08 was slightly less than anticipated.
- Home and Community Care service type quantity measures have been restructured by collapsing the 18 national service types to 5 broad service categories for streamlined reporting purposes.
- Home Support Services includes the service types of domestic assistance, personal care, social support, home maintenance, respite care and other food services.
- Coordinated Care services include assessment services, client care coordination, case management and counselling/support information and advocacy (carer and care recipient).

13. Clinical and Specialist Care includes the service types of nursing and allied health (care received at home and centre).
14. Home modifications are one-off, specialist interventions such as bathroom modifications, to enable people to function independently within their own homes. All these services are designed to enable people to live at home longer. Unit cost refers to the cost per home modification. The unit cost is estimated and may vary between occasions of service resulting in potential changes to total estimated outputs.
15. Meals actual outputs will vary depending on demand for meals during any given period. The measure includes meals provided by Meals on Wheels service providers only.
16. Reviews are performed on a rolling three-year program with all providers being reviewed once in that three-year period. This does not equate to an equal number being reviewed each year as the target will always vary pending the current number of contracted service providers. In 2007-08 the estimated actual number of providers reviewed was less than the target estimate due to overestimating the expected number of funded providers. The wording of the measure has been revised from "projects" to "service provider organisations" to more accurately reflect current business operations.
17. The key Commonwealth reporting deliverables include: (1) 31 March, Triennial State Plan submitted to State Minister (submitted in 2008 and 2011); (2) 15 October, majority of growth funding submitted in a funding package to the Australian Government Minister; (3) 31 December, Annual Business Report submitted to the Australian Government Minister.

## Income Statement

Disability Services Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
<b>Income</b>				
Output revenue	1,10,17	726,942	692,442	851,543
User charges	2,18	4,200	4,774	4,222
Grants and other contributions	3,11,19	350,516	357,962	378,667
Other revenue		100	100	100
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total Income</b>		<b>1,081,758</b>	<b>1,055,278</b>	<b>1,234,532</b>
<b>Expenses</b>				
Employee expenses	4,12,20	209,183	193,980	227,304
Supplies and services	5,13,21	55,302	68,243	85,242
Grants and subsidies	6,14,22	791,816	784,665	910,747
Depreciation and amortisation	7,15,23	12,893	5,415	10,910
Finance/borrowing costs		..	..	..
Other expenses	8,16	12,564	430	329
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total Expenses</b>		<b>1,081,758</b>	<b>1,052,733</b>	<b>1,234,532</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	9	<b>..</b>	<b>2,545</b>	<b>..</b>

## Statement of Changes in Equity

Disability Services Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve	24,26,27	2,516	6,432	7,692
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net Income Recognised Directly in Equity</b>		<b>2,516</b>	<b>6,432</b>	<b>7,692</b>
Surplus/(deficit) for the period	25	..	2,545	..
<b>Total Recognised Income and Expense for the Period</b>		<b>2,516</b>	<b>8,977</b>	<b>7,692</b>
Equity injection/(withdrawal)		39,171	21,246	41,165
Equity adjustments (MoG transfers)		..	38,405	..
<b>Total Movement in Equity for Period</b>		<b>41,687</b>	<b>68,628</b>	<b>48,857</b>

## Balance Sheet

Disability Services Queensland	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	28,38	19,018	74,199	74,199
Receivables		5,290	5,086	5,086
Other financial assets		..	..	..
Inventories		..	..	..
Other	29,39	4,654	862	862
Non-financial assets held for sale		..	..	..
<b>Total Current Assets</b>		<b>28,962</b>	<b>80,147</b>	<b>80,147</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	30,40,48	108,818	119,858	167,858
Intangibles	31,41,49	9,486	13,496	14,353
Other		..	..	..
<b>Total Non-Current Assets</b>		<b>118,304</b>	<b>133,354</b>	<b>182,211</b>
<b>TOTAL ASSETS</b>		<b>147,266</b>	<b>213,501</b>	<b>262,358</b>
<b>CURRENT LIABILITIES</b>				
Payables	32,42	15,551	20,138	20,138
Employee benefit obligations	33,43	15,160	19,709	19,709
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		45	45	45
<b>Total Current Liabilities</b>		<b>30,756</b>	<b>39,892</b>	<b>39,892</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Employee benefits obligations	34,44	3,636	4,489	4,489
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		215	170	170
<b>Total Non-Current Liabilities</b>		<b>3,851</b>	<b>4,659</b>	<b>4,659</b>
<b>TOTAL LIABILITIES</b>		<b>34,607</b>	<b>44,551</b>	<b>44,551</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>112,659</b>	<b>168,950</b>	<b>217,807</b>
<b>EQUITY</b>				
Capital/contributed equity	35,45,50	94,236	112,326	153,491
Retained surplus/(accumulated deficit)	36,46	227	3,525	3,525
Reserves:				
- Asset revaluation reserve	37,47,51	18,196	53,099	60,791
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>112,659</b>	<b>168,950</b>	<b>217,807</b>

## Cash Flow Statement

	Notes	2007-08 Budget \$'000	2007-08 Est. Act. \$'000	2008-09 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Output receipts	52,63,72	726,942	704,126	851,543
User charges		4,200	3,841	4,222
Grants and other contributions	53,64,73	350,516	357,496	378,667
Other	54,74	100	(585)	100
<b>Outflows:</b>				
Employee costs	55,65,75	(209,183)	(193,980)	(227,304)
Supplies and services	56,66,76	(55,302)	(68,243)	(85,242)
Grants and subsidies	57,67,77	(791,816)	(784,665)	(910,747)
Borrowing costs		..	..	..
Other	58,68	(12,564)	(430)	(329)
<b>Net Cash Provided by/(Used in) Operating Activities</b>		<b>12,893</b>	<b>17,560</b>	<b>10,910</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment	59,69,78	1,658	2,302	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	60,70,79	(53,949)	(30,533)	(52,075)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net Cash Provided by/(Used in) Investing Activities</b>		<b>(52,291)</b>	<b>(28,231)</b>	<b>(52,075)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	61,71,80	48,492	25,507	46,441
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	61,71,80	(9,321)	(3,513)	(5,276)
<b>Net Cash Provided by/(Used in) Financing Activities</b>		<b>39,171</b>	<b>21,994</b>	<b>41,165</b>
<b>Net Increase/(Decrease) in Cash Held</b>		<b>(227)</b>	<b>11,323</b>	<b>..</b>
<b>Cash at the Beginning of Financial Year</b>		<b>19,245</b>	<b>24,347</b>	<b>74,199</b>
Cash transfers from restructure	62,81	..	38,529	..
<b>Cash at the End of Financial Year</b>		<b>19,018</b>	<b>74,199</b>	<b>74,199</b>



# Explanation of Variances in the Financial Statements

## Income Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

1. The decrease primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09, the net impact of equity to output and output to equity conversions performed during 2007-08, and additional appropriation funding approved during 2007-08.
2. The increase primarily reflects the impact of unearned revenue from the 2006-07 financial year.
3. The increase primarily relates to increased revenues resulting from the finalisation of machinery-of-Government changes, indexation funding, grant funding returned from prior financial years, increases in portability funding, and the impact of unearned revenue from the 2006-07 year.
4. The decrease primarily relates to realignments from other expense categories to meet operational requirements.
5. The increase primarily relates to a change in the financial reporting requirements for operating leases now reported under Supplies and Services as opposed to Other Expenses, realignments from other expense categories to meet operational requirements and the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09.
6. The decrease primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2008-09, and 2007-08 to 2008-09, and the realignment of funding to other expense categories to meet operational requirements.
7. The variation primarily relates to the net impact of assets purchased and constructed during 2007-08.
8. The decrease primarily relates to a change in the financial reporting requirements for operating leases now reported under Supplies and Services as opposed to Other Expenses.
9. The operating surplus is a result of the application of accounting standard AASB 1040 for financial reporting of contributions including grants, subsidies, Memoranda of Understanding, Commonwealth/State agreements and other such funding arrangements.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

10. The increase primarily relates to the net impact of deferrals from 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, and additional funding approved as part of prior State budgets for 2008-09.
11. The increase relates to indexation of funding provided through Commonwealth/State funding agreements.
12. The increase primarily relates to new appropriation approved for the 2008-09 State Budget, increased enterprise bargaining funding, and additional funding approved as part of prior State budgets for 2008-09.
13. The increase primarily relates to a change in the financial reporting requirements for operating leases now reported under Supplies and Services as opposed to Other Expenses, realignments from other expense categories to meet operational requirements and the net impact of deferrals from 2007-08 to 2008-09.
14. The increase primarily relates to the net impact of deferrals from 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, additional funding approved as part of prior State budgets for 2007-08, along with additional indexation of funding provided through Commonwealth/State funding agreements.
15. The variation primarily relates to the net impact of assets purchased and constructed during 2008-09.
16. The decrease primarily relates to a change in the financial reporting requirements for operating leases now reported under Supplies and Services as opposed to Other Expenses.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

17. The increase primarily relates to the net impact of deferrals from 2006-07 to 2008-09 and 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, and additional funding approved as part of prior State budgets for 2008-09.
18. The decrease primarily relates to a reduction in unearned revenue.
19. The increase primarily relates to increased Commonwealth funding provided through Commonwealth/State funding agreements.
20. The increase primarily relates to new appropriation approved for the 2008-09 State Budget and additional funding approved as part of prior State budgets for 2008-09.
21. The increase primarily relates to the net impact of deferrals from 2006-07 to 2008-09 and 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, additional funding approved as part of prior State budgets for 2008-09, and the increased cost of building leases and shared services arrangements.
22. The increase primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, additional funding approved as part of prior State budgets for 2007-08, along with additional indexation of funding provided through Commonwealth/State funding agreements.
23. The variation primarily relates to the net impact of assets purchased and constructed during 2007-08 and 2008-09.

## Statement of Changes in Equity

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

24. The increase relates to asset revaluation undertaken using approved indexation rates.
25. The operating surplus is a result of the application of accounting standard AASB 1040 for financial reporting of contributions including grants, subsidies, Memoranda of Understanding, Commonwealth/State agreements and other such funding arrangements.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

26. The increase relates to asset revaluation undertaken using approved indexation rates.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

27. The increase relates to asset revaluation undertaken using approved indexation rates.

## Balance Sheet

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

28. The variation primarily relates to cash balances transferred to the department as a result of machinery-of-Government changes, and increases in cash resulting from the finalisation of the 2006-07 financial statements.
29. The decrease primarily relates to a reduction in prepayments resulting from the finalisation of the 2006-07 financial statements.
30. The increase primarily relates to increased asset values resulting from asset revaluations using approved indexation rates and assets purchased and constructed during 2007-08.
31. The increase primarily reflects additional expenditure associated with the Disability Information System (DISQIS).
32. The increase primarily reflects additional payables resulting from the finalisation of the 2006-07 financial statements.
33. The increase primarily reflects additional employee benefit obligations resulting from the finalisation of the 2006-07 financial statements.
34. The increase primarily reflects additional employee benefit obligations resulting from the finalisation of the 2006-07 financial statements.
35. The increase in equity primarily relates to funding provided for the purchase and construction of assets, and transfers to the department resulting from machinery-of-Government changes.
36. The increase in surpluses is primarily the result of the application of accounting standard AASB 1040 for financial reporting of contributions including grants, subsidies, Memoranda of Understanding, Commonwealth/State agreements and other such funding arrangements.
37. The increase primarily relates to asset revaluations using approved indexation rates and the effect of the comprehensive revaluation of departmental assets reflected in the 2006-07 financial statements.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

38. The variation primarily relates to cash balances transferred to the department as a result of machinery-of-Government changes, and increases in cash resulting from the finalisation of the 2006-07 financial statements.
39. The decrease primarily relates to a reduction in prepayments resulting from the finalisation of the 2006-07 financial statements.
40. The increase primarily relates increased asset values resulting from asset revaluations using approved indexation rates and assets to be purchased and constructed during 2008-09.
41. The increase primarily reflects additional expenditure associated with the Disability Information System (DISQIS).
42. The increase primarily reflects additional payables resulting from the finalisation of the 2006-07 financial statements.
43. The increase primarily reflects additional employee benefit obligations resulting from the finalisation of the 2006-07 financial statements.
44. The increase primarily reflects additional employee benefit obligations resulting from the finalisation of the 2006-07 financial statements.
45. The increase in equity primarily relates to funding provided for the purchase and construction of assets, and transfers to the department resulting from machinery-of-Government changes.
46. The increase in surpluses is primarily the result of the application of accounting standard AASB 1040 for financial reporting of contributions including grants, subsidies, Memoranda of Understanding, Commonwealth/State agreements and other such funding arrangements.
47. The increase primarily relates to asset revaluations using approved indexation rates and the effect of the comprehensive revaluation of departmental assets reflected in the 2006-07 financial statements.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

48. The increase primarily relates to increased asset values resulting from asset revaluations using approved indexation rates and assets to be purchased and constructed during 2008-09.
49. The increase primarily reflects additional expenditure associated with the Disability Information System (DISQIS).
50. The increase in equity primarily relates to funding provided for the purchase and construction of assets.
51. The increase primarily relates to asset revaluations using approved indexation rates.

## Cash Flow Statement

Major variations between 2007-08 Budget and 2007-08 Estimated Actual include:

52. The decrease primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09, the net impact of equity to output and output to equity conversions performed during 2007-08, and additional appropriation funding approved during 2007-08.
53. The increase primarily relates to increased revenues resulting from the finalisation of machinery-of-Government changes, indexation funding, grant funding returned from prior financial years, increases in portability funding, and the impact of unearned revenue from the 2006-07 year.
54. The decrease primarily relates to adjustments to sundry receivables resulting from the audited Financial Statements for 2006-07.
55. The increase primarily relates to realignments from other expense categories to meet operational requirements.
56. The increase primarily relates to a change in the financial reporting requirements for operating leases, realignments from other expense categories to meet operational requirements and the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09.
57. The decrease primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2008-09, and 2007-08 to 2008-09, and the realignment of funding to other expense categories to meet operational requirements.
58. The decrease primarily relates to a change in the financial reporting requirements for operating leases now reported under Supplies and Services as opposed to Other Expenses.
59. The variation reflects departmental property disposals that are surplus to departmental requirements.
60. The variation primarily relates to assets purchased and constructed during 2007-08.
61. The variation in equity primarily relates to funding provided for the purchase and construction of assets.
62. The variation primarily relates to cash balances transferred to the department as a result of machinery-of-Government changes.

Major variations between 2007-08 Budget and 2008-09 Estimate include:

63. The increase primarily relates to the net impact of deferrals from 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, and additional funding approved as part of prior State budgets for 2008-09.
64. The increase relates to indexation of funding provided through Commonwealth/State funding agreements.
65. The increase primarily relates to new appropriation approved for the 2008-09 State Budget, increased enterprise bargaining funding, and additional funding approved as part of prior State budgets for 2008-09.
66. The increase primarily relates to a change in the financial reporting requirements for operating leases now reported under Supplies and Services as opposed to Other Expenses, realignments from other expense categories to meet operational requirements and the net impact of deferrals from 2007-08 to 2008-09.
67. The increase primarily relates to the net impact of deferrals from 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, additional funding approved as part of prior State budgets for 2007-08, along with additional indexation of funding provided through Commonwealth/State funding agreements.
68. The decrease primarily relates to a change in the financial reporting requirements for operating leases now reported under Supplies and Services as opposed to Other Expenses.
69. The variation reflects departmental property disposals that are surplus to departmental requirements.
70. The variation primarily relates to assets purchased and constructed during 2008-09.
71. The variation in equity primarily relates to funding provided for the purchase and construction of assets.

Major variations between 2007-08 Estimated Actual and the 2008-09 Estimate include:

72. The increase primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, and additional funding approved as part of prior State budgets for 2008-09.
73. The increase relates to indexation of funding provided through Commonwealth/State funding agreements.
74. The increase primarily relates to adjustments to sundry receivables resulting from the audited Financial Statements for 2006-07.
75. The increase primarily relates to new appropriation approved for the 2008-09 State Budget and additional funding approved as part of prior State budgets for 2008-09.
76. The increase primarily relates to the net impact of deferrals from 2006-07 to 2008-09 and 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, additional funding approved as part of prior State budgets for 2008-09, and the increased cost of building leases and shared services arrangements.
77. The increase primarily relates to the net impact of deferrals from 2006-07 to 2007-08 and 2007-08 to 2008-09, new appropriation approved for the 2008-09 State Budget, additional funding approved as part of prior State budgets for 2007-08, along with additional indexation of funding provided through Commonwealth/State funding agreements.
78. The variation reflects departmental property disposals that are surplus to departmental requirements.
79. The variation primarily relates to assets purchased and constructed during 2008-09.
80. The variation in equity primarily relates to funding provided for the purchase and construction of assets.
81. The variation primarily relates to cash balances transferred to the department as a result of machinery-of-Government changes.