

QUEENSLAND BUDGET 2019–20

Service Delivery Statements

Department of Communities,
Disability Services and Seniors

budget.qld.gov.au



2019–20 Queensland Budget Papers

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Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



Department of Communities, Disability Services and Seniors

Summary of portfolio

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Portfolio overview

Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for Communities and the Minister for Disability Services and Seniors.

<p style="text-align: center;">Minister for Communities and Minister for Disability Services and Seniors</p>

<p style="text-align: center;">The Honourable Coralee O'Rourke MP</p>

<p style="text-align: center;">Department of Communities, Disability Services and Seniors</p>
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<p style="text-align: center;">Director-General: Clare O'Connor</p>

<p>Service area 1: Community and Seniors Services</p>
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<p>Service area 2: Disability Services</p>

Additional information about this agency can be sourced from www.communities.qld.gov.au

Departmental overview

The department's vision is to create thriving Queensland communities, where people of all ages, abilities and backgrounds can participate, are included and resilient, and enjoy high levels of social and economic wellbeing.

The department contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities*:

- Create jobs in a strong economy by engaging and partnering with peak organisations and associations, and managing the Government's ongoing investment in the National Disability Insurance Scheme (NDIS)
- Give all our children a great start by supporting vulnerable Queensland families and delivering place-based and local solutions in our communities
- Keep Queenslanders healthy by delivering targeted programs aimed at improving the wellbeing of individuals requiring, community, disability or seniors services
- Keep communities safe by contributing to programs and initiatives to support seniors, people with disability experiencing domestic and family violence and Queenslanders affected by a disaster
- Be a responsive government by ensuring streamlined access to the services we deliver or fund with online services developed using a "tell us once" approach.

The department's total expenditure for 2019-20 is \$1.973 billion, including controlled expenditure of \$381.1 million and administered expenditure of \$1.592 billion. Indexation of 2.8125 per cent will be applied in 2019-20 to the State funded component of existing, ongoing, operational service arrangements with non-government organisations.

In 2019-20, to meet our objectives the department will:

- Improve the wellbeing of individuals requiring community, disability and seniors support
 - champion people with disability reliant on the NDIS to ensure an uplift in participant intake and access to NDIS support is provided in a timely manner
 - act as a strong advocate for people with a disability, including through participating in the national policy discussions and seeking resolution of interface issues between mainstream services and the NDIS
 - supporting people with disability to exercise choice and control over the services and supports they access
 - administer seniors' cards and concessions to reduce the cost of living burden on vulnerable Queenslanders
- Strengthen communities and help them thrive
 - respond to the changing demographics of Queensland by helping to build communities that are inclusive and enable people of all ages and abilities to participate. This includes the continued implementation of the strategies for *All abilities Queensland: opportunities for all* and *Queensland's Age-friendly communities*
 - maintain a statewide network of more than 120 Neighbourhood and Community Centres to provide essential community support and link people with mainstream services
 - lead place-based responses in high-need communities to support local leaders to build community resilience and support them to thrive
- Invest in quality responsive services and supports
 - deliver quality services for Queenslanders, including a new community care scheme, financial resilience and emergency relief and counselling and wellbeing supports
 - lead action on social inclusion by promoting the benefits of diversity in Queensland, strengthening community cohesion and resilience, reducing marginalisation and addressing anti-social behaviour and behaviour that may lead to violence or physical harm to others
- Demonstrate leading and responsive approaches in our management and governance
 - be innovative in our approaches to our work to improve the capacity and capability of clients, communities, stakeholders and staff

The department will continue to be responsive to the changing demographics of Queensland and take leadership and action to ensure people of all ages and abilities are able to access opportunities and participate in an inclusive Queensland community. The department will also work to maximise the benefits to vulnerable Queenslanders of the Royal Commissions into Violence, Abuse, Neglect and Exploitation of People with Disability and Aged Care Quality and Safety.

Service Performance

Performance Statement

Community and Seniors Services

Service Area Objective

To support communities to thrive through investing in quality community and seniors services that are connected and support the social and economic inclusion and wellbeing of people of all ages, abilities and backgrounds.

Description

Community and Seniors Services:

- supports the Queensland community service system, and place-based and community-focused approaches to building community wellbeing
- promotes and invests in strategies that support inclusion, accessibility and participation in the community, including through *Queensland: An age-friendly community action plan*, *All Abilities Queensland: opportunities for all Action Plan* and linking individuals and families to appropriate services and information
- invests in the provision of low intensity in-home and community connection supports through the *Queensland Community Support Scheme* to eligible people who, with a small amount of assistance, can maintain or regain their independence and continue living safely in their homes and communities
- invests in strategies that increase financial resilience and ease cost of living pressures for low income households, including administering concessions for eligible Queenslanders
- leads and supports human and social recovery and resilience in disaster-impacted communities.

Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
175,629	169,523	6,106	..	..

Staffing^{1,2}

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
157	224	218

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.

2019-20 service area highlights

In 2019-20, the total operating expenditure for Community and Seniors Services is \$175.6 million.

Highlights of this investment in 2019-20 include:

Community Services

- Action the Queensland Government's commitment to Thriving Communities through funding partners to deliver services across the State in areas such as financial inclusion; safety and wellbeing (public intoxication; gambling help; safe night precincts; food rescue and security); community resilience and recovery; social participation and cohesion; and peak bodies to support community industry development, carers, capacity building and volunteering
- Funding of \$1.5 million per annum recurrently from 2019-20 for community connect workers in recognition of the success of the trial in the 12 high demand sites across the State
- Grow the potential of Neighbourhood and Community Centres as critical social infrastructure delivering services to communities across the State by linking them with other community services, and strengthening the network
- Funding of \$2.9 million, out of a total of up to \$3.2 million, for the construction of the new Townsville Women's Centre
- Funding of \$3.8 million over five years for the continuation of Logan Together and \$3.9 million over five years (held centrally) for expansion of the place-based approaches to Gladstone and Rockhampton, matching Australian Government funding
- Funding of \$3.3 million in 2019-20 to continue delivery of the Safe Night Precinct as part of the Government's Tackling Alcohol-fuelled Violence initiative
- Additional funding of \$1.5 million over five years to expand the School Breakfast Program to additional schools across the State
- Support the communities of the North West Minerals Province to adapt to changing economic conditions through the co-production of a community strategy and local action plan
- Provide support to people who have a functional impairment as a result of disability, chronic illness, mental health or other conditions; and who are not eligible for the National Disability Insurance Scheme (NDIS) or other programs or community supports, through the Queensland Community Support Scheme (QCSS).

Seniors

- Implementation of *Queensland: an age-friendly community grants program* with \$1.2 million in grants (including already committed funding) in 2019-20 for local communities to implement innovative age-friendly projects
- Enhancement of the Seniors Enquiry Line to improve services throughout Queensland, including enhancing access to specific expertise and advice on a range of consumer protection issues and scams through funding of \$100,000 in 2019-20
- Provide Seniors Legal and Support Services in 10 locations across the State with a total of \$3.5 million in funding
- Funding of \$400,000 to these services to provide a specialist financial protection service for older people
- Provide over \$750,000 to deliver Elder Abuse Prevention services
- Promote inclusion and recognition of seniors in community through awareness raising activities and Seniors Week
- Support Queenslanders manage the cost of living through access to the Seniors Card, Carers Cards, and the Seniors Business Discount Card, as well as, access to a range of Queensland Government concessions, such as, electricity, rates, water and gas with an estimated budget of \$283.1 million.

Community and Seniors Services¹	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Service standards			
<i>Effectiveness measures</i>			
Percentage of eligible Seniors with a Seniors Card ²	New measure	New measure	88%
Percentage of Community Recovery Emergency Hardship Assistance applications processed for payment within 24 hours ³	New measure	New measure	75%
<i>Efficiency measure</i>			
Percentage of contracted service capacity for in-home and community connection support used ⁴	New measure	New measure	Baseline

Notes:

1. New effectiveness and efficiency measures are being developed for this service area and will be included in a future *Service Delivery Statement*.
2. This is a proxy measure of the effectiveness in promoting the Seniors Card scheme to applicable stakeholders and forms part of the cost of living strategy. The percentage of eligible Seniors with a Seniors Card is calculated by the total number of active cardholders divided by estimated resident population of seniors within Queensland. The estimated resident population is sourced from the Australian Bureau of Statistics, Report 3101.0 *Australian Demographic Statistics*. Estimated Resident Population By Single Year Of Age, Queensland. Table 53.
3. This service standard measures how quickly the department responds to applications for Emergency Hardship Assistance under the Personal Hardship Assistance Scheme to approved applicants impacted by a declared disaster event. The method for distributing the financial assistance will be determined by the nature of the disaster event in consultation with local disaster management leaders. Timely financial relief is important to reduce the levels of financial hardship and psychological distress that can occur as a result of a disaster event. Timeframes for payments may be impacted by the size of the disaster event. This measure will not be reported in years where the department does not administer the Emergency Hardship Assistance grant (i.e. the Personal Hardship Assistance Scheme is not activated in response to a disaster event in 2019-20).
4. This is a utilisation measure that records the number of services accessed as a proportion of the number of services contracted or purchased for use under the Queensland Community Support Scheme. Service usage is an indicator of the efficiency of the Scheme's access point in linking eligible clients to available services and of the return on the department's investment in service types and locations that best respond to demand for assistance (i.e. allocative efficiency). The first year of operation in 2019-20 will establish a baseline for a future target/estimate.

Disability Services

Service Area Objective

To enable people to access disability services that assist them with the core activities of daily living and achieving their goals, as part of inclusive communities.

Description

Disability Services through the department's Accommodation Support and Respite Services provides accommodation support services for people with disability who require full-time support with the core activities of daily living. These services are offered in shared living arrangements and as short-term accommodation support (or centre-based overnight respite), to meet the individual needs of each person for support and enable the person to live safely and as independently as possible.

The Forensic Disability Service provides care, support and protection for people with an intellectual and/or cognitive disability who are subject to involuntary detention under a Forensic Order (disability).

Disability Services will finalise the transition of eligible specialist disability services clients to the National Disability Insurance Scheme (NDIS) and retain responsibility for worker screening, the authorisation of restrictive practices and the continuity of support for clients under 65 years of age who are ineligible for the NDIS.

Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
205,487	192,048	851	12,088	60

Staffing^{1,2}

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
2,084	2,019	1,537

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.

2019-20 service area highlights

In 2019-20, the total expenditure for disability services is \$1.45 billion, including controlled expenditure of \$205.5 million and administered expenditure of \$1.244 billion.

Highlights of this investment for disability services of \$205.5 million in 2019-20 include:

- delivery of quality accommodation support and respite services for NDIS clients and delivery of accommodation support and coordination of clinical services for NDIS ineligible clients through the Continuity of Support program
- collaborating with non-government disability providers in ensuring services for departmental clients are aligned to achieving goals as outlined in their NDIS Plans
- continuing high quality care and support for individuals with an intellectual and/or cognitive disability subject to involuntary detention, care, support and protection under a Forensic Order (disability)
- additional funding of \$19.5 million over four years for ongoing State disability functions, including authorising the use of restrictive practices, worker screening and NDIS performance monitoring
- additional funding of \$5.3 million in 2019-20 for complaints and investigations, coordination of State disability planning, Ministerial Advisory Councils, continuity of support, and Guide Dogs
- increased funding of \$5.6 million in 2019-20 for peak bodies in the disability services sector

- \$7 million in 2019-20 to provide transitional support for community transport services
- funding of \$4 million over two years from 2019-20 to supplement the Queensland Community Support Scheme in remote and discrete Aboriginal and Torres Strait Islander communities and build the capability of service providers.
- funding of \$8.7 million over two years to 2020-21 to support disability advocacy services.

The NDIS provides greater choice and control and social and economic participation for people with disability. In 2019-20, the statewide transition of existing specialist disability services clients to the NDIS in Queensland will be completed. The department will continue to support the transition of other eligible Queenslanders into the scheme, and seek prompt resolution of interface issues between mainstream services and the NDIS. The Queensland Government will contribute funding to the NDIS of up to \$1.244 billion through administered payments to the National Disability Insurance Agency (NDIA).

Disability Services	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Service standards			
<i>Effectiveness measure</i>			
Number of people with a disability receiving departmental accommodation support services ¹	New measure	New measure	1,070
<i>Efficiency measure</i>			
Percentage of approved accommodation support places use ²	New measure	New measure	80%

Notes:

1. People with a disability exercise choice and control in receiving their accommodation support services from the department, a non-government organisation or a private organisation. This measure records the annual number of people with a disability who have received accommodation support services provided by the department, including shared living arrangements and short-term accommodation support or respite. This is a proxy measure of the effectiveness of the department's services in supporting safe and independent living. The 2019-20 Target/Estimate is based on the agreed service levels under the National Disability Insurance Scheme.
2. This utilisation measure records the number of people receiving accommodation support services as a proportion of the number of approved places, including shared living arrangements and short-term accommodation support (or respite). Usage rates below full capacity are required to enable people to trial, and enter and exit accommodation places that are well-maintained and re-equipped between usage, to ensure the well-being of clients and staff. Rates below full capacity are also expected as a) market growth in the number and range of supports is encouraged with the implementation of the National Disability Insurance Scheme meaning that, in particular, people may choose different types of services that provide a respite-type effect for carers (other than short-term accommodation support) and b) the department operates within the principle of competitive neutrality.

Discontinued measures

Performance measures included in the *2018-19 Service Delivery Statements* that have been discontinued or replaced are reported in the following table with estimated actual results.

Department of Communities, Disability Services and Seniors	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
Service area: Community and Seniors Services			
Percentage of Senior and Carer cards issued within 20 working days of application ¹	90%	95%	measure
Service area: Disability Services			
Number of Queenslanders with disability accessing departmental delivered and/or funded specialist disability support services ²	9,000 to 14,000	11,500	Discontinued measure
Rate per 1,000 population users of community care services: ³			
<ul style="list-style-type: none"> All users 	6 to 9	6	
<ul style="list-style-type: none"> Aboriginal peoples and Torres Strait Islander peoples aged 49 years and under 	5 to 8	8	
<ul style="list-style-type: none"> People born in non-English speaking countries aged 64 years and under 	5 to 8	5	Discontinued measure
Total estimated expenditure per service user receiving department's administered specialist disability services ²	\$56,000 to \$66,000	\$66,000	Discontinued measure

Notes:

- This measure has been discontinued as the timeliness to distribute cards does not meet the requirements of an efficiency measure. The department is undertaking a process of developing new measures to be included in a future *Service Delivery Statement*. This measure will continue to be monitored and will be published in the department's annual report.
- In 2019-20, eligible people with a disability in Queensland can access support through the National Disability Insurance Scheme. Transition of existing specialist disability services clients to the new scheme is due to be completed by 30 June 2019. In line with the change in services, these measures have been replaced by measures focusing on the ongoing state supplied services, i.e. 'Number of people with a disability receiving departmental accommodation support services' and 'Percentage of approved accommodation support places used'. These measures will not be reported after 30 June 2019.
- In 2019-20, in accordance with the State's transition to the National Disability Insurance Scheme, the Community Care program will be replaced with the Queensland Community Support Scheme, for which new measures are needed in line with the change in focus in the program to provide low-intensity support including short-term support where people are assisted to maximise their independence in daily living. This measure will be replaced by these new measures under the department's Community and Seniors Services, which includes the new efficiency measure 'Percentage of contracted service capacity for in-home and community connection support used' in 2019-20.

Administered items

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

In 2019-20, the total expenditure for administered items is \$1.592 billion.

The Department of Communities, Disability Services and Seniors (DCDSS) administers funds on behalf of the State which includes reimbursing providers for concessions to eligible pensioners and seniors for rates, electricity, water, reticulated natural gas and also disbursing electricity life support concessions to eligible persons.

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

Contributions to the National Disability Insurance Agency (NDIA) are also managed through the Administered Account. From 1 July 2019, Queensland was scheduled to commence full scheme National Disability Insurance Scheme (NDIS). However, the NDIA is yet to transition the more than 90,000 eligible participants into the scheme in Queensland, as agreed in the 2016 Bilateral Agreement, with around 40,000 Queenslanders yet to transition.

The Queensland Government has consistently raised its concerns with the Australian Government regarding the slow transition of Queenslanders into the scheme. Queensland is currently negotiating with the Australian Government for fair and reasonable transitional funding arrangements to be included in a full scheme agreement to acknowledge that bilateral commitments have not been met and full scheme participants will not be realised by 1 July 2019.

Queensland estimates its fair and reasonable contribution to the NDIS to be around \$1.48 billion in 2019-20. Queensland's NDIS contribution will ultimately depend on the number of participants and the rate at which they enter the scheme. Queensland's estimated contribution consists of "in-kind" funding of up to \$147 million held by DCDSS, "in-kind" funding of \$87.7 million held by other agencies, and funding contributions of \$110.4 million from other Queensland Government agencies in addition to the \$1.13 billion contribution from DCDSS outlined in the table below.

The Queensland Government is also providing a further \$59.9 million in 2019-20 and a further \$2 million in 2020-21 as a temporary measure to ensure clients are able to access critical supports while they transition to the NDIS while interface issues between the NDIS and mainstream services are resolved through national policy work.

Disability Services NDIS Expenditure	2018-19 Budget \$M	2018-19 Estimate \$M	2019-20 Budget \$M
DCDSS Administered funding for the NDIS ^{1,2}	1,105.5	785.8 ³	1,133.7

Notes:

1. As at the time of preparing the 2019-20 Budget an NDIS full scheme agreement had not yet been reached. As such, the forward estimates reflect continuation of funding arrangements specified within the 2016 Bilateral Agreement between the Commonwealth and Queensland for the transition to an NDIS (Transition Bilateral Agreement), with Queensland continuing to pay 59.4% of participant package costs (for participants aged under 65 or under 50 for Aboriginal and Torres Strait Islander peoples).
2. Queensland's estimated fair and reasonable contribution of around \$1.48 billion in 2019-20 consists of "in-kind" funding of up to \$147 million held by DCDSS, "in-kind" funding of \$87.7 million held by other agencies, and funding contributions of \$110.4 million from other Queensland Government agencies in addition to the \$1.13 billion.
3. The 2018-19 Estimate is based on the latest projections of clients transitioning into the NDIS. This estimate is continually reviewed and updated by the department leading up to year end. This estimate will therefore differ from the forecast contained in the Budgeted Financial Statements.

Financial statements and variance explanations in relation to administered items appear in the departmental financial statements.

Departmental budget summary

The table below shows the total resources available in 2019-20 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Communities, Disability Services and Seniors	2018-19 Budget \$'000	2018-19 Est Actual \$'000	2019-20 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	17,041	19,536	6,152
Balance of service appropriation	833,084	942,934	355,419
Other revenue	5,670	40,807	19,105
Total income	855,795	1,003,277	380,676
Expenses			
Community and Senior Services	90,056	125,802	175,629
Disability Services	778,746	890,464	205,487
Total expenses	868,802	1,016,266	381,116
Operating surplus/deficit	(13,007)	(12,989)	(440)
Net assets	282,805	287,159	289,978
ADMINISTERED			
Revenue			
Commonwealth revenue	358,806	339,955	197,438
Appropriation revenue	1,566,392	1,239,540	1,329,784
Other administered revenue	4,273	12,623	69,273
Total revenue	1,929,471	1,592,118	1,596,495
Expenses			
Transfers to government	..	..	..
Administered expenses	1,929,471	1,592,118	1,592,208
Total expenses	1,929,471	1,592,118	1,592,208
Net assets	(12,495)	(15,854)	(11,567)
CAPITAL			
Capital purchases²			
Total land, buildings and infrastructure	15,997	18,167	19,784
Total plant and equipment	1,004	1,004	226
Total other capital	..	520	..
Total capital purchases	17,001	19,691	20,010

Note:

1. Includes State and Commonwealth funding.
2. For more detail on the agency's capital acquisitions please refer to *Capital Statement (Budget Paper 3)*.

Budgeted financial statements

Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements is provided below.

Departmental income statement

Total expenses are estimated to be \$1.973 billion in 2019-20, a decrease of \$635.1 million compared to the 2018-19 Estimated Actual mainly due to the slower than anticipated Queensland client transition to the National Disability Insurance Scheme (NDIS) and the cessation of the Electricity Asset Ownership Dividend in 2018-19.

As Queenslanders transition into NDIS the Queensland Government provides funding to the National Disability Insurance Agency (NDIA) to administer the NDIS. As a result of these changed arrangements, funding for disability services is made through administered payments to the NDIA. Consequently, as clients move into the NDIS there is a progressive reduction in DCDSS' controlled funding for disability services and an increase in its administered funding.

Departmental balance sheet

In 2019-20, the department's net assets are projected to be \$278.4 million, with total assets of \$372.1 million offset by liabilities of \$93.7 million. The department's major assets are in property, plant and equipment. The department's main liabilities are in payables and accrued employee benefits.

Controlled income statement

Department of Communities, Disability Services and Seniors	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
INCOME				
Appropriation revenue	1,7	850,125	962,470	361,571
Taxes		..	..	..
User charges and fees	2	2,980	8,291	6,957
Royalties and land rents		..	..	..
Grants and other contributions	3,8	1,148	17,297	12,088
Interest and distributions from managed funds		42	60	60
Other revenue	4,9	1,500	15,159	..
Gains on sale/revaluation of assets		..	..	..
Total income		855,795	1,003,277	380,676
EXPENSES				
Employee expenses	5,10	228,722	247,854	189,666
Supplies and services	6,11	618,042	749,250	167,326
Grants and subsidies		8,091	6,923	13,258
Depreciation and amortisation		10,747	10,639	9,766
Finance/borrowing costs		..	..	..
Other expenses		2,700	1,100	600
Losses on sale/revaluation of assets		500	500	500
Total expenses		868,802	1,016,266	381,116
OPERATING SURPLUS/(DEFICIT)		(13,007)	(12,989)	(440)

Controlled balance sheet

Department of Communities, Disability Services and Seniors	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CURRENT ASSETS				
Cash assets	12,16	20,731	29,279	22,047
Receivables		16,282	17,793	17,293
Other financial assets		..	..	..
Inventories		..	..	..
Other		2,907	..	..
Non-financial assets held for sale		..	..	..
Total current assets		39,920	47,072	39,340
NON-CURRENT ASSETS				
Receivables		1,473	..	..
Other financial assets		..	..	..
Property, plant and equipment	13,17	271,178	267,048	277,375
Intangibles		3,778	4,333	4,287
Other		..	..	..
Total non-current assets		276,429	271,381	281,662
TOTAL ASSETS		316,349	318,453	321,002
CURRENT LIABILITIES				
Payables	14	13,561	16,501	16,231
Accrued employee benefits	15	13,917	9,563	9,563
Interest bearing liabilities and derivatives		..	..	..
Provisions		208	480	480
Other		57	497	497
Total current liabilities		27,743	27,041	26,771
NON-CURRENT LIABILITIES				
Payables		5,237	3,850	3,850
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		564	403	403
Other		..	..	..
Total non-current liabilities		5,801	4,253	4,253
TOTAL LIABILITIES		33,544	31,294	31,024
NET ASSETS/(LIABILITIES)		282,805	287,159	289,978
EQUITY				
TOTAL EQUITY		282,805	287,159	289,978

Controlled cash flow statement

Department of Communities, Disability Services and Seniors	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		841,129	932,747	361,571
User charges and fees		4,193	9,504	8,170
Royalties and land rent receipts	
Grants and other contributions		1,148	17,297	12,088
Interest and distribution from managed funds received		42	60	60
Taxes	
Other		281,374	295,033	278,586
Outflows:				
Employee costs		(228,722)	(247,854)	(189,666)
Supplies and services		(897,953)	(1,029,161)	(445,949)
Grants and subsidies		(8,091)	(6,923)	(13,258)
Borrowing costs	
Other		(4,183)	(2,583)	(2,083)
Net cash provided by or used in operating activities		(11,063)	(31,880)	9,519
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	
Investments redeemed	
Loans and advances redeemed	
Outflows:				
Payments for non-financial assets		(17,001)	(19,691)	(20,010)
Payments for investments	
Loans and advances made	
Net cash provided by or used in investing activities		(17,001)	(19,691)	(20,010)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	
Equity injections	
Outflows:				
Borrowing redemptions	
Finance lease payments	
Equity withdrawals		(7,150)	(6,390)	3,259
Net cash provided by or used in financing activities		(7,150)	(6,390)	3,259
Net increase/(decrease) in cash held		(35,214)	(57,961)	(7,232)
Cash at the beginning of financial year		55,945	87,240	29,279
Cash transfers from restructure	
Cash at the end of financial year		20,731	29,279	22,047

Administered income statement

Department of Communities, Disability Services and Seniors	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
INCOME				
Appropriation revenue	18,21	1,925,198	1,579,495	1,527,222
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions	19,22	4,273	12,623	69,273
Interest and distributions from managed funds		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		1,929,471	1,592,118	1,596,495
EXPENSES				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies	20	1,929,471	1,592,118	1,592,208
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		..	..	..
Total expenses		1,929,471	1,592,118	1,592,208
OPERATING SURPLUS/(DEFICIT)		..	..	4,287

Administered balance sheet

Department of Communities, Disability Services and Seniors	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CURRENT ASSETS				
Cash assets	23,26	38,212	45,192	49,479
Receivables		1,498	1,613	1,613
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		39,710	46,805	51,092
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		39,710	46,805	51,092
CURRENT LIABILITIES				
Payables	24	51,106	62,659	62,659
Transfers to Government payable		..	..	..
Accrued employee benefits		1,099	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		52,205	62,659	62,659
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		52,205	62,659	62,659
NET ASSETS/(LIABILITIES)		(12,495)	(15,854)	(11,567)
EQUITY				
TOTAL EQUITY	25,27	(12,495)	(15,854)	(11,567)

Administered cash flow statement

Department of Communities, Disability Services and Seniors	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts		1,925,198	1,514,604	1,527,222
User charges and fees	
Royalties and land rent receipts	
Grants and other contributions		4,273	12,623	69,273
Interest and distribution from managed funds received	
Taxes	
Other	
Outflows:				
Employee costs	
Supplies and services	
Grants and subsidies		(1,929,471)	(1,592,118)	(1,592,208)
Borrowing costs	
Other	
Transfers to Government	
Net cash provided by or used in operating activities		..	(64,891)	4,287
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets	
Investments redeemed	
Loans and advances redeemed	
Outflows:				
Payments for non-financial assets	
Payments for investments	
Loans and advances made	
Net cash provided by or used in investing activities	
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings	
Equity injections	
Outflows:				
Borrowing redemptions	
Finance lease payments	
Equity withdrawals	
Net cash provided by or used in financing activities	
Net increase/(decrease) in cash held		..	(64,891)	4,287
Cash at the beginning of financial year		38,212	110,083	45,192
Cash transfers from restructure	
Cash at the end of financial year		38,212	45,192	49,479

Explanation of variances in the financial statements

Income statement

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

1. Increase is mainly due to the return of funding from the Administered ledger previously transferred as part of the *Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme* to support the slower than expected transition of specialist disability services clients to the NDIS and an increase in NDIS related incentive payments.
2. Increase is mainly due to funding received from the Department of Justice and Attorney-General for the administration of Gambling Help Services.
3. Increase is mainly due to funding received from the Commonwealth Department of Health for continuity of support for clients aged over 65 in accommodation support services and the NDIA as part of the Community Inclusion and Capacity Development program.
4. Increase is mainly due to recognition of refunds following acquittal by providers and financial review of payments and receipts under portability agreements.
5. Increase is mainly due to an increase in NDIS related incentive payments.
6. Increase is mainly due to the return of funding from the Administered ledger previously transferred as part of the *Bilateral Agreement between the Commonwealth and Queensland, transition to a National Disability Insurance Scheme*. Also contributing is funding received from the Commonwealth Department of Health for continuity of support for clients aged over 65 in accommodation support services, NDIA as part of the Community Inclusion and Capacity Development program and Department of Justice and Attorney-General for the administration of Gambling Help Services.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

7. Decrease is mainly due to the impact of Queensland's transition to the NDIS with a progressive decrease in controlled expenditure and increase in administered funding. This is partially offset by departmental re-profiling across the forward estimates.
8. Decrease is mainly due to one off funding provided in 2018-19 by the NDIA as part of the Community Inclusion and Capacity Development program.
9. Decrease is mainly due to one off recognition in 2018-19 of refunds following acquittal by providers and financial review of payments and receipts under portability agreements.
10. Decrease is mainly due to the impact of Queensland's transition to the NDIS.
11. Decrease is mainly due to the impact of Queensland's transition to the NDIS, this is partially offset by departmental re-profiling across the forward estimates.

Balance sheet

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

12. Increase is mainly due to the alignment of the 2017-18 audited closing balance with the 2018-19 opening balance.
13. Decrease is mainly due to the transfer of the Lockhart River multi-tenant service centre to the Department of Aboriginal and Torres Strait Islander Partnerships and the transfer of the Mackay multi-tenant service centre to the Department of Child Safety, Youth and Women.
14. Increase reflects the alignment of the 2017-18 audited closing balance with the 2018-19 opening balance.
15. Decrease mainly reflects the alignment of the 2017-18 audited closing balance with the 2018-19 opening balance.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

16. Decrease is mainly due to reshaping of the capital expenditure profile planned for 2019-20.
17. Increase mainly reflects capital expenditure planned for 2019-20 and the transfer of the Lockhart River multi-tenant service centre to the Department of Aboriginal and Torres Strait Islander Partnerships and the transfer of the Mackay multi-tenant service centre to the Department of Child Safety, Youth and Women in 2018-19.

Administered income statement

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

18. The decrease is mainly due to the return of surplus funding to the Consolidated Fund, redistribution of estimated NDIS underspends to the controlled ledger and a reduction in funding for the Electricity Rebate Scheme.
19. The increase is mainly due to natural disaster relief and recovery grants funding received from the Queensland Reconstruction Authority.
20. The decrease is mainly due to payments to the NDIA being lower than the estimated funding contribution in the Bilateral Agreement, also contributing is a reduction in funding for the Electricity Rebate Scheme. This is partially offset by increased funding from the Queensland Reconstruction Authority for natural disaster relief and recovery grants.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

21. The decrease is mainly due to the cessation of the Electricity Asset Ownership Dividend in 2018-19. This is partially offset by additional funding in 2019-20 for the transition to the NDIS.
22. The increase is due to higher natural disaster relief and recovery grants funding received from the Queensland Reconstruction Authority.

Administered balance sheet

Major variations between 2018-19 Budget and 2018-19 Estimated Actual include:

23. The increase is mainly due to the timing of contributions received from the Queensland Reconstruction Authority for natural disaster relief and recovery grants.
24. The increase is mainly due to the alignment of the 2017-18 audited closing balance with the 2018-19 opening balance for grants payable.
25. The decrease is mainly due to the alignment of the 2017-18 audited closing balance with the 2018-19 opening balance for grants payable and the timing of contributions received from the Queensland Reconstruction Authority for natural disaster relief and recovery grants.

Major variations between 2018-19 Estimated Actual and the 2019-20 Budget include:

26. The increase is mainly due to the timing of contributions received from the Queensland Reconstruction Authority for natural disaster relief and recovery grants.
27. The increase is mainly due to the timing of contributions received from the Queensland Reconstruction Authority for natural disaster relief and recovery grants.

Glossary of terms

Accrual accounting	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
Agency/entity	Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the Government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
Cash Flow Statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
Equity injection	An increase in the investment of the Government in a public sector agency.
Financial statements	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
Income statement	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	Key policy areas that will be the focus of Government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.



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Service Delivery Statements

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