

# **QUEENSLAND BUDGET 2019–20**

## **Service Delivery Statements**

Department of Employment,  
Small Business and Training

[budget.qld.gov.au](http://budget.qld.gov.au)



# 2019–20 Queensland Budget Papers

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The Budget Papers are available online at [budget.qld.gov.au](http://budget.qld.gov.au)

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## Service Delivery Statements

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# Department of Employment, Small Business and Training

## 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 Employment and Small Business and Minister for Training and Skills Development

### Minister for Employment and Small Business and Minister for Training and Skills Development

The Honourable Shannon Fentiman MP

### Department of Employment, Small Business and Training

Director-General: Mary-Anne Curtis

Service area 1: Employment

Service area 2: Small Business

Service area 3: Training and Skills

The Minister for Employment and Small Business and Minister for Training and Skills Development is also responsible for:

### TAFE Queensland

CEO: Mary Campbell

**Objective:** To deliver contemporary and relevant education and training that prepares Queenslanders for the jobs of today and the jobs of the future.

Additional information about these agencies can be sourced from:

[www.desbt.qld.gov.au](http://www.desbt.qld.gov.au)

[www.tafeqld.edu.au](http://www.tafeqld.edu.au)

# Departmental overview

The Department of Employment, Small Business and Training (DESBT) works with employers, small businesses and individuals to support their career and business aspirations, delivering programs and developing policy to support employment growth and match skills and training opportunities with industry workforce needs both now and into the future. Through this focus, DESBT is supporting the vision for all Queenslanders to have the skills and opportunities to participate and prosper in the economy.

The Department contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities* of Create jobs in a strong economy and Be a responsive government by supporting businesses to reach their full potential and providing individuals with training and employment opportunities aligned with Queensland's employment, skilling and economic priorities.

DESBT's strategic objectives are to:

- empower Queenslanders to take full advantage of economic opportunities
- connect Queenslanders and businesses to skills, training and employment so they can prosper in the economy
- support the economic readiness of Queenslanders and businesses
- be an agile and diverse organisation.

DESBT's key priorities and new initiatives for 2019-20 include:

## Employment

- delivering employment programs to support Queenslanders, in particular regional Queenslanders and disadvantaged cohorts, to gain employment and to give Queensland employers the confidence to hire eligible unemployed jobseekers through continued delivery of the Back to Work program.
- delivering the Queensland Social Enterprise Strategy to support the further development and growth of the social enterprise sector in Queensland to create jobs, support inclusive and diverse workforce participation and deliver social impact outcomes.

## Small Business

- continuing to build Queensland's small businesses through the *Advancing Small Business Queensland Strategy 2016-20* by providing advocacy to champion the interests of small businesses, making it easier to do business through simplified and coordinated service delivery, and improving access to small business services
- supporting the creation of new businesses, helping existing businesses to work smarter and be more resilient and assisting businesses with high growth aspirations to grow and employ through the delivery of targeted grants programs
- supporting the Small Business Regulatory Reform initiative, to make it easier for businesses to start, grow and employ and to create a platform that makes discovery of vocational education and training consumer information more accessible and simplifies the process for businesses to hire an apprentice or trainee
- implementing the Queensland Small Business Procurement Commitment to support small business participation in government procurement and the Queensland Government On-time Payment Policy to improve government payment practices and timeframes.

## Training and Skills

- supporting Queenslanders in undertaking training and skills development that leads to increased job opportunities and continuing to support public training providers to deliver quality training services
- delivering a Skills Strategy for Queensland that empowers the skilled workforce needed to attract investment and encourage job creation
- strengthening Queensland's training infrastructure including investing more than \$105 million in 2019-20 to deliver world class training facilities for TAFE students
- overseeing pre-qualified supplier requirements to provide consumer confidence in choosing a quality training provider
- ensuring individuals and employers continue to have access to confidential, free advice through the Queensland Training Ombudsman

The major environmental factors that could impact DESBT in 2019-20 include:

- future arrangements with the Australian Government that create funding uncertainty
- financial and economic volatility, both nationally and internationally, that may impact Queensland.

# Service Performance

## Performance Statement

### Employment

#### Service Area Objective

To increase Queenslanders' participation in the labour market.

#### Description

This service area focuses on increasing employment opportunities for Queenslanders, in particular, disadvantaged cohorts. This area undertakes policy and strategic engagement activities, as well as the delivery of key Government employment programs.

#### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
73,332	73,332	..	..	..

#### Staffing<sup>1,2</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
33	38	44

Notes:

1. Full-time equivalents (FTEs) as at 30 June. The increase in 2018-19 Estimated Actuals is due additional resources required for deliverables under this service area.
2. Corporate FTEs are allocated across the service to which they relate.

#### 2019-20 service area highlights

The service area's highlights for 2019-20 include:

- continuing to deliver the Back to Work program designed to give Queensland employers the confidence to hire eligible unemployed jobseekers
- continuing to support workers to upskill and reskill and transition to new employment opportunities due to cessation of sand mining on Minjerribah through the North Stradbroke Island Workers Assistance Scheme
- delivering a Create Your Future Job program to pilot targeted support and specialist business advice and mentoring to Queenslanders who want to create their own future job
- continuing to support employment opportunities for young people and mature-aged jobseekers
- continuing to provide policy oversight to Queensland nominated business and/or skills migration visas in partnership with Business and Skilled Migration Queensland
- assisting disengaged Year 12 completers to navigate their way back into education, training or employment by providing support services to young people through the new Link & Launch pilot
- providing \$1 million for the Social Enterprise Strategy to support the further development and growth of the social enterprise sector in Queensland to create jobs, support inclusive and diverse workforce participation and deliver social impact outcomes.

<b>Employment</b>	<b>2018-19 Target/Est</b>	<b>2018-19 Est Actual</b>	<b>2019-20 Target/Est</b>
<b>Service standards</b>			
<i>Effectiveness measure</i>			
Overall customer satisfaction with employment programs <sup>1,2</sup>	80%	93.7%	90%
<i>Efficiency measure</i>			
Average cost per hour of advice and support output <sup>3,4</sup>	\$104.35	\$104.35	\$106.56

Notes:

1. This service standard measures overall client satisfaction with employment programs considering quality, timeliness, staff knowledge, access and outcome. It is derived from a survey of employers who have accessed the Back to Work program.
2. This service standard measures the efficiency of providing employment services with the goal of ensuring that, over time, changes in the cost per hour to serve clients does not exceed the Queensland Government wages policy. The measure has been calculated using the annual Employment Policy budget, including a corporate services allocation divided by annual FTE work hours.
3. This service standard measures the efficiency of providing employment services with the goal of ensuring that, over time, changes in the cost per hour to serve clients does not exceed the Queensland Government wages policy. The measure has been calculated using the annual Employment Policy budget, including a corporate services allocation divided by annual FTE work hours.
4. The increase in the 2019-20 Target/Estimate is due to higher Corporate Services allocations.

## Small Business

### Service Area Objective

To ensure small businesses can seamlessly interact with Government and are supported to start, grow and employ.

### Description

This service areas focuses on products and services that are delivered to small business to better enable them to grow and make it easier to interact with Government, including:

- enhancing the capacity of business to engage with markets, attract investors, navigate the business/regulatory environment and access tools, resources and expertise to grow and succeed
- supporting the creation of new businesses, helping existing businesses to work smarter and be more resilient and assisting businesses with high growth aspirations to grow and employ through the delivery of targeted grants programs
- engaging other business-focused government agencies to facilitate the delivery of online services for small business via Business Queensland online at [www.business.qld.gov.au](http://www.business.qld.gov.au)
- proactively employing strategies to streamline regulation to make it easier to do business
- assisting women, Aboriginal peoples and Torres Strait Islander peoples to start and grow businesses.

### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
26,214	26,214	..	..	..

### Staffing<sup>1,2</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
73	73	70

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

Small Business continues to deliver the *Advancing Small Business Queensland Strategy 2016-20*, including:

- funding of \$4 million in 2019-20 to support grants under the *Advancing Small Business Queensland Strategy 2016-20*
- implementing the Queensland Small Business Procurement Commitment to support small business participation in government procurement and the Queensland Government On-time Payment Policy to improve government payment practices and timeframes
- supporting small business recovery from the monsoon trough in North Queensland and North Western Queensland, through delivery of a \$10 million disaster recovery package for business and industry support under the jointly funded Commonwealth-Queensland Disaster Recovery Funding Arrangements
- supporting the Small Business Regulatory Reform initiative, as part of the Queensland and Australian Government project agreement to make it easier for businesses to start, grow and employ, and to create a platform that makes discovery of vocational education and training consumer information more accessible beyond government which will simplify the process for businesses to hire an apprentice or trainee
- supporting the creation of new businesses, helping existing businesses to grow and employ through the delivery of three targeted grants programs (Small Business Digital Grants Program, Small Business Entrepreneur Grants



Program and the Business Growth Fund), the Mentoring for Growth Program and promoting linkages to other Queensland programs

- supporting the Small Business Champion, the Queensland Small Business Advisory Council and the Better Regulation Taskforce to advocate for the interests of small business across all levels of government
- improving the Queensland Government's online services to business via the Business Queensland website to make it easier for customers to access the right service at the right time via a single online location
- continuing to deliver small business consultation panels to provide government departments with easier access to experienced small business owners and operators to inform policy and legislation
- delivering Queensland Small Business Week to provide networking and knowledge exchange opportunities
- developing programs that support capability growth for small business to enable increased economic participation that leads to jobs.

<b>Small Business</b>	<b>2018-19 Target/Est</b>	<b>2018-19 Est Actual</b>	<b>2019-20 Target/Est</b>
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of new or existing businesses reporting increased capability (including digital) as a direct result of participation in small business grant programs <sup>1</sup>	90%	99.9%	98%
Percentage of businesses assisted by small business programs that report a projected increase in either employment, turnover or profitability <sup>2</sup>	90%	98.9%	98%
Customer Effort Score: Average score out of 5 by customers for how easy it is to use the Business Queensland website <sup>3</sup>	3.5	3.6	3.5
<i>Efficiency measure</i>			
Average cost to DESBT to provide online services per customer visit to Business Queensland <sup>4</sup>	\$0.50 actual base target	\$0.26	\$0.27

Notes:

1. This service standard measures the effectiveness of Small Business grant programs outlined in the *Advancing Small Business Queensland Strategy 2016-20 (ASBQS)* to increase the capability of small business in using digital technologies and implement innovative solutions to help their business grow. Capability is defined as having increased confidence or capability in business operational processes and systems, business management or corporate governance, human resources, understanding financial statements and forecasting, general business related skills or knowledge, strategic or business planning, financing or investment, marketing or promotion, digital technologies or implementation, product development or innovation and/or entering new markets or increasing market share. The Target Estimate for 2019-20 has been increased to reflect expected performance.
2. Small businesses are surveyed either on completion of their project or 6 months after participating in a program. Due to the timing of the survey, businesses are asked at that time to determine if they forecast a projected increase in employment, turnover or profitability as a result of undertaking the program. The Target Estimate for 2019-20 has been increased to reflect expected performance.
3. This service standard measures the effectiveness of the Business Queensland website by rating how easy it is for customers to interact with government through the website. The measure is derived from an online survey of customers using the Business Queensland website who are asked how easy it is for them to achieve their purpose. It is rated from very difficult with a score of 1 to very easy with a score of 5.
4. This service standard measures the average cost to the department to provide online services for each customer visit. A customer visit is defined by using a customer session, which is a group of interactions undertaken on a website. These interactions may include viewing a number of different webpages, completing an online application form or making a payment. The cost to the department is based on the cost of the business area managing the services, including the cost of technical infrastructure required to support the website.

## Training and Skills

### Service Area Objective

To skill Queenslanders for jobs and secure employment outcomes.

### Description

Improving the skills profile of Queensland through delivery of a diverse and inclusive vocational education and training programs that delivers on industry skills demands of today and the future and supports publicly funded training providers to deliver high quality training.

### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
978,090	625,680	1,297	333,794	17,319

### Staffing<sup>1,2</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
495	495	495

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

The service area's highlights for 2019-20 include:

- continue the Free tafe initiative to cover the full cost of training in one of 160 high priority qualifications to ensure eligible Year 12 graduates get the skills to start their career for free
- investing \$80 million (\$420 million over six years from 2015-16) to deliver the Skilling Queenslanders for Work initiative to support up to 10,000 disadvantaged Queenslanders (up to 54,000 over the six-year commitment) to get into work
- investing more than \$105 million in 2019-20 in upgrades and improvements in Queensland's training infrastructure to ensure that it provides fit for purpose assets and the best possible learning environment to support training providers, students and employers with high quality education and skills to meet industry needs
- delivering a Skills Strategy for Queensland that empowers a skilled workforce needed to attract investment and encourage job creation
- investing \$5.5 million (over three years from 2019-20 to 2021-22) for a Micro-Credentialing Pilot to support industry led skills development designed to address emerging workforce skills requirements
- establishing a Higher Level Apprenticeship Pilot to provide opportunities to partner with industry to develop new pathways to layer specialised skills and knowledge with the traditional apprenticeship model
- increasing engagement of young people in vocational education and training and in identifying pathways to careers, including in Vocational Education and Training (VET) in schools
- collaborating with Jobs Queensland to gather strategic advice on future skills demand and workforce planning
- continuing implementation of \$9 million (over four years from 2017-18 to 2020-21) for the Regional Skills Investment Strategy to align training outcomes for Queenslanders with local employment skills demand
- working with stakeholders to promote quality training delivery with a focus on the Queensland VET Quality Framework

- supporting public providers in the delivery of training services in our communities with the provision of a State Contribution Grant
- continuing to work with Government agencies to allocate at least 10 per cent of total labour hours on eligible projects, and up to 15 per cent on significant projects to be undertaken by apprentices and/or trainees, with a further 10 per cent of total labour hours to be allocated for projects in indigenous communities
- implementing strategies that provide services to better inform students and employers about qualifications, study options and training providers suited to their needs
- delivering the Queensland Training Awards events that celebrate vocational education and training for Queensland training providers and trainees.

<b>Training and Skills</b>	<b>2018-19 Target/Est</b>	<b>2018-19 Est Actual</b>	<b>2019-20 Target/Est</b>
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Proportion of all attempted competencies successfully completed <sup>1</sup>	93%	92.2%	93%
Proportion of Queenslanders with higher qualifications <sup>2,3,4</sup>	62%	61%	62%
Proportion of VET graduates in employment or further study <sup>2,4,5</sup>	87%	82.7%	87%
Number of completions:			
Apprenticeships <sup>6</sup>	11,500	8,400	11,500
Traineeships <sup>7</sup>	12,500	14,300	13,500
School-based Apprenticeships and Traineeships (SATs)	5,000	4,600	5,000
Proportion of graduates satisfied with the overall quality of their training <sup>2,5</sup>	89%	87.5%	89%
Proportion of employers satisfied with graduates of: <sup>2,8</sup>			
Nationally accredited training	85%	80.7%	85%
Apprenticeships and traineeships	83%	80.5%	83%
<i>Efficiency measure</i>			
Average cost per competency successfully completed <sup>9</sup>	\$595	\$614	\$595

Notes:

1. This service standard is calculated by dividing the number of successfully completed competencies by the total number of competencies attempted.
2. Confidence intervals for estimates derived from sample survey responses need to be considered when interpreting relative performance.
3. Sourced from the Australian Bureau of Statistics *Survey of Education and Work*, Australia, May 2018 data cube: Table 25 Highest non-school qualification: Certificate III level or above, Persons aged 20-64 years – 2004 to 2018.
4. While the department actively influences this service standard (including through the Higher-Level Skills program and providing funding for other higher level qualifications based on industry advice), it is affected by a range of factors including the economy, higher education providers, the Australian Government and the VET sector.
5. Sourced from the annual National Centre for Vocational Education Research (NCVER) Student Outcomes Survey. The last survey was conducted in 2018 and relates to students who graduated in 2017.
6. The decline in apprenticeship completions is consistent with national results aligned with national economic conditions impacting on employers.
7. Traineeships have been supplemented more recently through the Skilling Queenslanders for Work initiative which is a \$420 million commitment over six years from 2015-16 until 2020-21 and incorporates traineeship programs. The Target Estimate for 2019-20 has been increased to reflect expected performance.
8. Employer satisfaction estimates are obtained from the biennial national survey Employers' Use and Views of the VET System, which was last conducted by NCVER in 2017.
9. This service standard is calculated by dividing the Training and Skills service area budget by the number of successful VET competencies (individual study units) directly funded by the department. A slight increase to the expected budget along with a slight decrease in the estimated number of successful VET competencies has combined for a slight increase to the estimated average cost for 2018-19.

# 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 Employment, Small Business and Training	2018-19 Budget \$'000	2018-19 Est Actual \$'000	2019-20 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	75,834	65,531	54,800
Balance of service appropriation	981,362	994,161	1,004,220
Other revenue	17,652	18,491	18,616
<b>Total income</b>	<b>1,074,848</b>	<b>1,078,183</b>	<b>1,077,636</b>
<b>Expenses</b>			
Employment <sup>2</sup>	93,878	94,544	73,332
Small Business	26,802	25,296	26,214
Training and Skills	954,168	958,343	978,090
<b>Total expenses</b>	<b>1,074,848</b>	<b>1,078,183</b>	<b>1,077,636</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>1,309,730</b>	<b>1,375,290</b>	<b>1,419,659</b>
<b>CAPITAL</b>			
<b>Capital purchases<sup>3</sup></b>			
Total land, buildings and infrastructure	47,250	37,250	105,839
Total plant and equipment	250	250	..
Total other capital	..	..	..
<b>Total capital purchases</b>	<b>47,500</b>	<b>37,500</b>	<b>105,839</b>

Notes:

1. Includes State and Commonwealth funding.
2. Funding of up to \$14 million is held centrally for the Back to Work South-East Queensland program.
3. For more detail on the agency's capital acquisitions please refer to Capital Statement (Budget Paper 3).

# Budgeted financial statements

## Departmental income statement

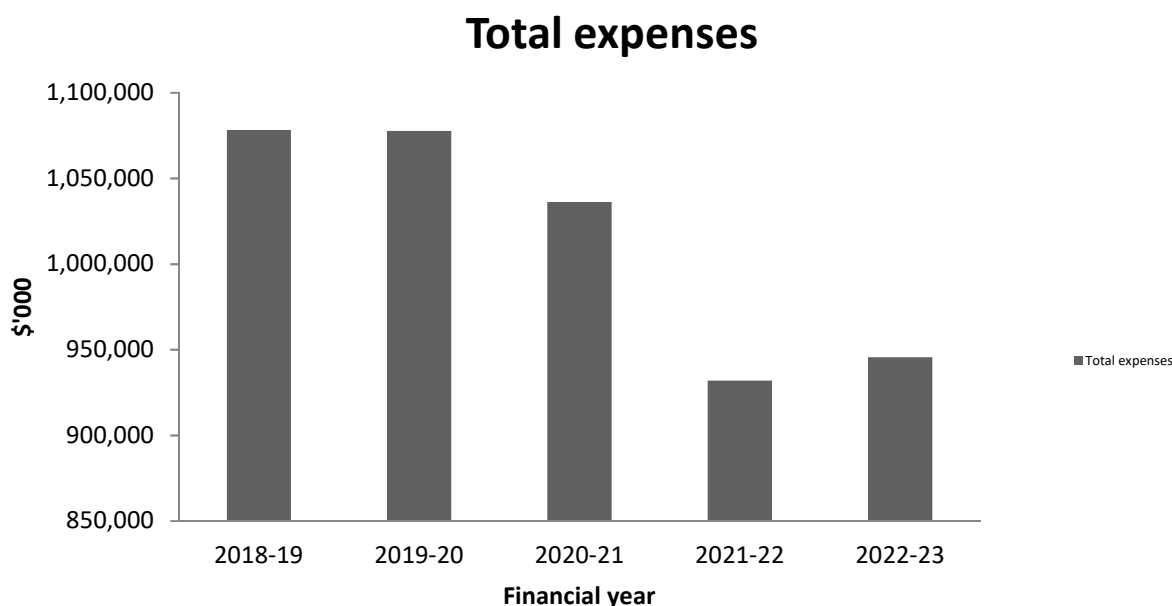
The Department of Employment, Small Business and Training 2019-20 total budget is \$1.078 billion of which appropriation revenue funds 98.3%. Grants and subsidies expense makes up 80.1% of the total departmental expenses budget, employee expenses makes up 6.6%.

The increase from the 2018-19 Budget to the 2018-19 Estimated Actual is mainly due to increases in depreciation funding and the Training Infrastructure Annual Maintenance Program partially offset by the net effect of previous years and 2018-19 reprofiling for demand driven vocational education and training programs.

The increase from the 2018-19 Budget to the 2019-20 Budget is mainly due to additional funding for depreciation, Small Business Regulatory Reform and an adjustment for Enterprise Bargaining Arrangements partially offset by some funding for the Back to Work program being held centrally and the net effect of previous years and 2018-19 deferrals.

The decrease in projected expenses to 2021-22 is the result of a number of initiatives where approved funding is for a fixed term. These include programs such as *Advancing Small Business Queensland Strategy 2016-20* and *Skilling Queenslanders for Work* (funded to 2020-21) and funding for the Back to Work programs.

**Chart: Total departmental expenses across the Forward Estimates period**



## Departmental balance sheet

In 2019-20, the department's net assets are projected to be \$1.420 billion, with total assets of \$1.733 billion offset by liabilities of \$312.9 million.

The department's major assets are in Property, Plant and Equipment (\$1.572 billion) primarily comprised of land and buildings held for TAFE Queensland and cash reserves of \$154.8 million largely to be invested in state-owned assets. Property, Plant and Equipment increased by \$145.1 million as a result of the 2017-18 revaluation program and for the 2018-19 and 2019-20 capital acquisition programs offset by accumulated depreciation. In 2019-20 \$105.8 million is allocated to advance capital works (Buildings) for state-owned training assets.

The department's main liabilities relate to financial liabilities associated with the Southbank Education and Training Precinct Public Private Partnership (\$219.6 million) and payables of an operating nature (\$102 million) largely representing the timing of grants payments at year end.

# Controlled income statement

Department of Employment, Small Business and Training	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,7	1,057,196	1,059,692	1,059,020
Taxes		..	..	..
User charges and fees	2,8	1,002	1,926	1,297
Royalties and land rents		..	..	..
Grants and other contributions		285	200	200
Interest and distributions from managed funds		..	..	..
Other revenue	9	16,365	16,365	17,119
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>1,074,848</b>	<b>1,078,183</b>	<b>1,077,636</b>
<b>EXPENSES</b>				
Employee expenses	3,10	64,612	68,904	71,347
Supplies and services	4,11	77,602	72,079	85,688
Grants and subsidies	5,12	883,475	880,528	863,583
Depreciation and amortisation	6	24,810	32,323	32,965
Finance/borrowing costs		22,820	22,820	22,493
Other expenses		1,529	1,529	1,560
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>1,074,848</b>	<b>1,078,183</b>	<b>1,077,636</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Department of Employment, Small Business and Training	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	13,22	176,004	195,657	154,774
Receivables	14	9,521	4,336	4,336
Other financial assets		..	..	..
Inventories		..	..	..
Other	15	1,398	698	698
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>186,923</b>	<b>200,691</b>	<b>159,808</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	16,23	1,426,889	1,498,553	1,571,974
Intangibles	17,24	1,826	1,329	782
Other		..	..	..
<b>Total non-current assets</b>		<b>1,428,715</b>	<b>1,499,882</b>	<b>1,572,756</b>
<b>TOTAL ASSETS</b>		<b>1,615,638</b>	<b>1,700,573</b>	<b>1,732,564</b>
<b>CURRENT LIABILITIES</b>				
Payables	18,25	56,503	111,088	101,960
Accrued employee benefits		823	928	928
Interest bearing liabilities and derivatives		3,250	3,250	3,613
Provisions	19	34,370	..	..
Other	20	..	404	404
<b>Total current liabilities</b>		<b>94,946</b>	<b>115,670</b>	<b>106,905</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives	21,26	210,962	209,613	206,000
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>210,962</b>	<b>209,613</b>	<b>206,000</b>
<b>TOTAL LIABILITIES</b>		<b>305,908</b>	<b>325,283</b>	<b>312,905</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>1,309,730</b>	<b>1,375,290</b>	<b>1,419,659</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>1,309,730</b>	<b>1,375,290</b>	<b>1,419,659</b>

# Controlled cash flow statement

Department of Employment, Small Business and Training	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		1,057,196	1,035,769	1,049,892
User charges and fees		1,002	1,926	1,297
Royalties and land rent receipts		..	..	..
Grants and other contributions		285	200	200
Interest and distribution from managed funds received		..	..	..
Taxes		..	..	..
Other		16,365	16,365	17,119
<b>Outflows:</b>				
Employee costs		(64,612)	(68,904)	(71,347)
Supplies and services		(77,602)	(72,079)	(85,688)
Grants and subsidies		(883,475)	(880,528)	(863,583)
Borrowing costs		(22,820)	(22,820)	(22,493)
Other		(1,529)	(1,529)	(1,560)
<b>Net cash provided by or used in operating activities</b>		<b>24,810</b>	<b>8,400</b>	<b>23,837</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(47,500)	(37,500)	(105,839)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(47,500)</b>	<b>(37,500)</b>	<b>(105,839)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		57,370	44,195	77,334
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		(2,923)	(2,923)	(3,250)
Equity withdrawals		(24,802)	(32,315)	(32,965)
<b>Net cash provided by or used in financing activities</b>		<b>29,645</b>	<b>8,957</b>	<b>41,119</b>
<b>Net increase/(decrease) in cash held</b>		<b>6,955</b>	<b>(20,143)</b>	<b>(40,883)</b>
<b>Cash at the beginning of financial year</b>		<b>169,049</b>	<b>215,800</b>	<b>195,657</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>176,004</b>	<b>195,657</b>	<b>154,774</b>



# Explanation of variances in the financial statements

## Income statement

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

1. The increase is mainly due to additional funding for depreciation and the Training Infrastructure Annual Maintenance Program partially offset by the net effect of previous years and 2018-19 deferrals including the demand driven vocational education and training programs.
2. The movement is a result of the nature of the lease and short term hire arrangements at State training facilities.
3. The increase is due to a minor increase to support deliverables and a movement from Supplies and Services to reflect the department's current workforce.
4. The decrease is mainly due to the net effect of previous years and 2018-19 deferrals for various initiatives including the Australian Government funded Skills Reform and Jobs Queensland, a further decrease for a reclassification of expenses offset partially by an increase for the Training Infrastructure Annual Maintenance Program.
5. The decrease is mainly due to net effect of previous year's deferrals and 2018-19 deferrals including the demand driven vocational education and training programs where expenditure is largely demand driven.
6. The increase is due to the effect of the 2017-18 revaluation program, with asset values increasing and adjustments to useful lives impacting on annual depreciation expense.

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

7. The decrease is mainly due to 2018-19 deferrals including the Australian Government funded Skills Reform and, funding for the Small Business Regulatory Reform, and adjustments for Enterprise Bargaining Arrangements partially offset by some funding for the Back to Work program being held centrally.
8. The movement is a result of the nature of the lease and short term hire arrangements at State training facilities.
9. The increase is due to contributions from TAFE Queensland for the Southbank Education and Training Precinct Public Private Partnership.
10. The increase is mainly due to adjustments for Enterprise Bargaining Arrangements.
11. The increase is mainly due to new funding for the Small Business Regulatory Reform and 2018-19 deferrals including the Australian Government funded Skills Reform.
12. The decrease is predominately due to movements for the Back to Work programs noting some funding is being held centrally.

## Balance sheet

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

13. The increase reflects the effect of end of year deferrals for various initiatives including the VET Investment Plan offset partially by the use of cash re-invested into the training assets infrastructure program.
14. The decrease is as a result of less receivables of an operating nature expected at year end.
15. The decrease reflects a reduction in Grant prepayments at year end.
16. The increase reflects a revaluation that occurred in 2017-18 which was not known at the time of budget preparation and the continued investment in the Training Infrastructure capital program. Comprehensive revaluations for 2018-19 are still being finalised and the outcomes of this work will be reflected in the end of year financial statements.
17. The reduction is due to annual depreciation of non-current assets, such as the value of software.
18. The increase is mainly due to a reclassification from Provisions for contractual arrangements with registered training providers in the contestable market and as a result of deferrals for various initiatives including the VET Investment Plan held as cash at year end.
19. The decrease is due to a reclassification from Provisions to Payables for contractual arrangements with registered training providers in the contestable market.
20. The increase is due to an increase in unearned revenue estimates.

21. The decrease is due to the annual reclassification of non-current finance lease payments to current payments relating to the Southbank Education and Training Precinct Public Private Partnership.

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

22. The decrease is as a result of additional investment in the Training Infrastructure capital program.
23. The increase is due to the investment in the Training assets capital program and adjusted for annual depreciation. Comprehensive revaluations for 2018-19 are still being finalised and the outcomes of this work will be reflected in the end of year financial statements.
24. The reduction is due to annual depreciation of non-current assets, such as the value of software.
25. The decrease is mainly due to the effect of deferrals for various programs including the VET Investment Plan held as cash at year end.
26. The decrease is due to the annual reclassification of non-current finance lease payments to current payments relating to the Southbank Education and Training Precinct Public Private Partnership.

# Statutory Body

## TAFE Queensland

### Overview

TAFE Queensland offers practical, industry-relevant training that reflects the diverse skilling needs across its broad geography. From foundation skills and entry-level workforce qualifications to higher education degrees, TAFE Queensland provides individuals with training options at every stage of their career and employers with skilling solutions that respond to complex workforce needs.

TAFE Queensland's vision is to be the leading provider of vocational education and training that is at the heart of community success, delivering quality education and training that enables the careers of students and the development of industries and communities.

TAFE Queensland contributes to the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities* of Create jobs in a strong economy by aligning skills development to industry demand and job opportunities to support Queensland's prosperity.

TAFE Queensland's strategic pillars are:

- exceptional learning experiences for our students
- industry, employer and student focus
- our people make great happen
- a strong and sustainable TAFE Queensland.

### Service summary

During 2018-19, TAFE Queensland experienced continued success and increased recognition as a highly respected VET provider. Challenges experienced as a result of shifts in the VET sector have continued to impact the overall financial position.

In 2019-20, TAFE Queensland will continue to focus on:

- partnering with government, industry and local communities to contribute to the economic success of the state
- providing access to quality training for Queenslanders
- building on its strong reputation for innovative, technology-enhanced and future focused flexible training
- utilising market leading educators to equip our students with job ready skills and for the jobs of the future.

TAFE Queensland continues to work alongside the Queensland Government to improve access to VET for all Queenslanders. Above all, TAFE Queensland maintains its focus on building a strong and community-minded public provider that addresses skills needs to support the economic growth of the State.

# Service performance

## TAFE Queensland

### Service Area Objective

To deliver contemporary and relevant education and training that prepares Queenslanders for the jobs of today and the jobs of the future.

### Description

Delivering quality education and training that enables the careers of our students and the development of the industries and communities that we serve.

### Staffing<sup>1</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
3,831	3,811	3,827

Note:

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

TAFE Queensland	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Proportion of all attempted competencies successfully completed <sup>1</sup>	91.0%	91.0%	91.0%
Student post training outcomes (employed or in further study after training <sup>2,3</sup> )	88.0%	84.7%	88.0%
Proportion of graduates satisfied with the overall quality of their training <sup>2,3</sup>	89.0%	87.5%	89.0%
Proportion of employers satisfied with the overall quality of training <sup>4</sup>	89.0%	93.6%	89.0%
<i>Efficiency measure</i>			
Average cost per competency <sup>5,6</sup>	New measure	New measure	\$792

Notes:

1. This service standard is sourced from the TAFE Queensland student management system.
2. This service standard is sourced from the National Centre for Vocational Education Research (NCVER) National Student Outcomes Survey
3. The 2018-19 Estimated Actual relates to student activity in the 2017 calendar year.
4. This 2018-19 Estimated Actual result is sourced from the TAFE Queensland's Annual Quality Indicator Learner Engagement and Employer Satisfaction (AQILEES) Survey 2018.
5. This new service standard has been introduced as a better indication of the efficiency of the service, as it measures against all competencies attempted regardless of student outcome e.g. withdrew, failed, non-assessable and successfully completed.
6. This service standard is calculated by dividing the total operating expenses by the total units of competency resulted in 2019-20, excluding expenses and units of competency related to the Australian Pacific Training Coalition and Aviation Australia.

## Discontinued measure

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.

<b>TAFE Queensland</b>	<b>2018-19 Target/Est</b>	<b>2018-19 Est Actual</b>	<b>2019-20 Target/Est</b>
Average cost per competency successfully completed <sup>1,2</sup>	\$805	\$829	Discontinued measure

Note:

1. This measure is discontinued as the average cost per competency successfully completed did not reflect the true cost of delivery incurred for competencies attempted regardless of student outcome e.g. withdrew, failed, non-assessable. A new efficiency measure 'Average cost per competency' has been introduced from 2019-20 as a better indication of the efficiency of the service.
2. Average cost per competency successfully completed is impacted by a number of variables, including completion rates, volume of training activity, type and duration of competencies delivered, class sizes and general cost increases (wage and Consumer Price Index increases). Lower levels of training has contributed to the variance from the 2018-19 target/estimate.

# Income statement

TAFE Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Taxes		..	..	..
User charges and fees	1,8	255,279	242,167	416,710
Grants and other contributions	2,9	339,799	357,685	181,107
Interest and distributions from managed funds	10	3,911	3,128	139
Other revenue	3,11	5,169	3,925	2,305
Gains on sale/revaluation of assets	4,12	..	2,700	..
<b>Total income</b>		<b>604,158</b>	<b>609,605</b>	<b>600,261</b>
<b>EXPENSES</b>				
Employee expenses	5,13	403,940	413,449	427,065
Supplies and services	6	187,190	179,768	184,167
Grants and subsidies		250	250	..
Depreciation and amortisation	14	18,356	18,136	21,070
Finance/borrowing costs	15	..	73	2,043
Other expenses		4,897	2,966	3,009
Losses on sale/revaluation of assets		723	1,900	1,315
<b>Total expenses</b>		<b>615,356</b>	<b>616,542</b>	<b>638,669</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	7	<b>(11,198)</b>	<b>(6,937)</b>	<b>(38,408)</b>

# Balance sheet

TAFE Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	25	195,982	211,599	172,496
Receivables	16,26	93,896	85,272	88,508
Other financial assets		..	..	..
Inventories		895	1,177	1,205
Other	17	8,446	5,858	5,999
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>299,219</b>	<b>303,906</b>	<b>268,208</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets	18,27	..	5,595	1,373
Property, plant and equipment	19,28	41,016	49,032	128,986
Intangibles	20,29	31,467	34,021	36,751
Other		..	..	..
<b>Total non-current assets</b>		<b>72,483</b>	<b>88,648</b>	<b>167,110</b>
<b>TOTAL ASSETS</b>		<b>371,702</b>	<b>392,554</b>	<b>435,318</b>
<b>CURRENT LIABILITIES</b>				
Payables	21	36,471	31,501	31,430
Accrued employee benefits	30	19,314	19,985	21,648
Interest bearing liabilities and derivatives	22,31	..	451	1,612
Provisions	23	..	261	261
Other	24,32	41,327	43,594	45,262
<b>Total current liabilities</b>		<b>97,112</b>	<b>95,792</b>	<b>100,213</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives	22,31	..	447	78,084
Provisions	23	..	223	223
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>670</b>	<b>78,307</b>
<b>TOTAL LIABILITIES</b>		<b>97,112</b>	<b>96,462</b>	<b>178,520</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>274,590</b>	<b>296,092</b>	<b>256,798</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>274,590</b>	<b>296,092</b>	<b>256,798</b>

# Cash flow statement

TAFE Queensland	Notes	2018-19 Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges and fees		264,416	247,917	421,090
Grants and other contributions		353,887	357,685	181,107
Interest and distribution from managed funds received		3,911	3,128	139
Taxes		..	..	..
Other		26,620	25,699	21,654
<b>Outflows:</b>				
Employee costs		(403,748)	(413,257)	(425,402)
Supplies and services		(208,040)	(203,052)	(204,296)
Grants and subsidies		(250)	(250)	..
Borrowing costs		..	(73)	(2,043)
Other		(15,335)	(10,672)	(9,710)
<b>Net cash provided by or used in operating activities</b>		<b>21,461</b>	<b>7,125</b>	<b>(17,461)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	700	4,200
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(9,900)	(16,200)	(23,111)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(9,900)</b>	<b>(15,500)</b>	<b>(18,911)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	(401)	(400)
Finance lease payments		..	..	(2,331)
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>..</b>	<b>(401)</b>	<b>(2,731)</b>
<b>Net increase/(decrease) in cash held</b>		<b>11,561</b>	<b>(8,776)</b>	<b>(39,103)</b>
<b>Cash at the beginning of financial year</b>		<b>184,421</b>	<b>220,375</b>	<b>211,599</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>195,982</b>	<b>211,599</b>	<b>172,496</b>



# Explanation of variances in the financial statements

## Income statement

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

1. The decrease in user charges and fees mainly relates to reduced training revenue, predominantly due to fewer than targeted students accessing the VET Student Loan program. This is partially offset by additional revenues recognised from the consolidation of TAFE Queensland's subsidiary company Aviation Australia Pty Ltd which were not included in the original budget. Controlling shares in Aviation Australia were transferred to TAFE Queensland in 2017-18.
2. The increase in grants and other contributions mainly relates to the State Contribution grant received by Aviation Australia not in TAFE Queensland's original budget and an additional contribution from the Department of Employment, Small Business and Training similar to 2017-18 expenses that support delivery.
3. The decrease in other revenues mainly relates to the reclassification of revenues from ancillary sales from operations as user charges.
4. The gain relates to expected profits to be recognised in relation to a joint venture held by Aviation Australia (a new subsidiary of TAFE Queensland) not in TAFE Queensland's budget for 2018-19 but has been consolidated in TAFE Queensland estimated actual results.
5. The increase in employee expenses mainly relates to the consolidation of Aviation Australia employee expenses in the TAFE Queensland estimated actual results but was not included in the TAFE Queensland budget for 2018-19.
6. The decrease in supplies and services mainly relates to a combination of reductions in delivery related expenses, continued tightening of expenditure controls and reduction in discretionary spend, and reducing or deferring specific planned expenditure. These reductions are offset by Aviation Australia supplies and services expenditure which were not included in the original budget.
7. The 2018-19 Estimated Actual operating deficit includes a forecast profit for Aviation Australia which was not included in the original budget.

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

8. The increase in user charges and fees mainly relates to the expected reclassification of the government subsidy component of course fees from grants and contributions to user charges and fees following the application of the new accounting standard AASB 15 Revenue from contracts with customers. The increase also includes growth in training revenues through a targeted increase in training activity and a CPI price increase to cover some of TAFE Queensland's annual wage indexation costs.
9. The decrease in grants and other contribution mainly relates to the expected reclassification of the government subsidy component of course fees from grants and contributions to user charges and fees following the application of the new accounting standard AASB 15 Revenue from contracts with customers.
10. TAFE Queensland was brought into the Queensland Government's whole-of-government set-off arrangement in late 2018-19. As a result, TAFE Queensland no longer receives interest on its operational cash balances.
11. The decrease in other revenues mainly relates to a reduction due to the end of a current training contract relating to the Aviation Australia joint venture, and revenue received under a one-off agreement with the Department of State Development, Manufacturing and Infrastructure Planning in 2018-19.
12. No profits under the Aviation Australia joint venture have been budgeted in 2019-20 due to the end of the current training contract in 2018-19.
13. The increase in employee expenses is mainly due to enterprise bargaining salary and wage increases.
14. The increase in depreciation and amortisation charges mainly relates to estimated depreciation on right-of-use assets following the implementation of the new accounting standard AASB 16 Leases.
15. The increase in finance/borrowing costs relates to estimated finance charges following the implementation of the new accounting standard AASB 16 Leases.

# Balance sheet

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

16. The decrease in receivables mainly relates to expected lower levels of trade debtors and accrued revenues expected at year end, predominantly in relation to course fees, government training subsidies, and training services.
17. The decrease in other current assets relates to estimated lower levels of prepayments at year end.
18. The increase in other financial assets relates to the recognition of investments in joint venture entities arising from the consolidation of the Aviation Australia.
19. The increase in property, plant and equipment mainly relates to the consolidation of property, plant and equipment owned by Aviation Australia.
20. The increase in intangibles mainly relates to the consolidation of intangible assets owned by Aviation Australia and lower amortisation charges due to later implementation dates for some projects/purchases.
21. The decrease in payables mainly relates to expected lower levels of trade creditors and accrued expenses at year end due to timing of operational activities.
22. Interest-bearing liabilities relate to the consolidation of finance lease liabilities and borrowings held by Aviation Australia.
23. Provisions relate to the consolidation of long service leave provisions held by Aviation Australia.
24. The increase in other current liabilities mainly relates to the consolidation of unearned revenue recognised by Aviation Australia.

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

25. The decrease in cash is due to a budgeted cash loss from operating activities, combined with continued investment in the replacement, upgrade and modernisation of TAFE Queensland and Aviation Australia training and operational equipment and systems.
26. The increase in receivables mainly relates to higher levels of trade debtors and accrued revenues expected at year end, predominantly in relation to course fees, government training subsidies, and training services, as a result of a budgeted increase in training activity.
27. The reduction in other financial assets relates to the expected settlement of Aviation Australia's share of joint venture interests following completion of the training contract.
28. The increase in property, plant and equipment mainly relates to the recognition of estimated right-of-use assets following the implementation of the new accounting standard AASB 16 Leases.
29. The increase in intangible assets relates to investment in the upgrade/replacement and implementation of new systems to support TAFE Queensland and Aviation Australia operations.
30. The increase in accrued employee benefits is mainly due to an estimated increase in accrued salaries and wages payable at year end due to the timing of the payroll cycle.
31. The increase in interest-bearing liabilities mainly relates to estimated lease liabilities recognised following the implementation of the new accounting standard AASB 16 Leases.
32. The increase in other current liabilities mainly relates to an increase in unearned revenue as a result of budgeted increase in training activities.

# Glossary of terms

<b>Accrual accounting</b>	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.
<b>Administered items</b>	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
<b>Agency/entity</b>	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.
<b>Appropriation</b>	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> <li>• delivery of agreed services</li> <li>• administered items</li> <li>• adjustment of the Government's equity in agencies, including acquiring of capital.</li> </ul>
<b>Balance sheet</b>	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
<b>Capital</b>	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.
<b>Cash Flow Statement</b>	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
<b>Controlled Items</b>	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.
<b>Depreciation</b>	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
<b>Equity</b>	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.
<b>Equity injection</b>	An increase in the investment of the Government in a public sector agency.
<b>Financial statements</b>	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
<b>Income statement</b>	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.
<b>Outcomes</b>	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.
<b>Own-source revenue</b>	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
<b>Priorities</b>	Key policy areas that will be the focus of Government activity.
<b>Services</b>	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
<b>Service area</b>	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
<b>Service standard</b>	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.





Queensland Budget 2019–20

**Service Delivery Statements**

[budget.qld.gov.au](http://budget.qld.gov.au)