

State Budget 2013-14

# Service Delivery Statements

Department of Aboriginal and Torres Strait Islander  
and Multicultural Affairs



# **2013–14 State Budget Papers**

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

**Appropriation Bills**

**Concessions Statement**

The suite of Budget Papers is similar to that published in 2012-13.

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**Service Delivery Statements**

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



# Department of Aboriginal and Torres Strait Islander and Multicultural Affairs

## Summary of portfolio budgets

Page	Agency	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
2	Department of Aboriginal and Torres Strait Islander and Multicultural Affairs - controlled	136,748	114,283	109,625
	Department of Aboriginal and Torres Strait Islander and Multicultural Affairs - administered	3,715	6,920	5,600
22	Family Responsibilities Commission	4,486	3,687	3,926

### Notes:

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

# PORTFOLIO OVERVIEW

## Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister:

**Minister for Aboriginal and Torres Strait Islander and Multicultural Affairs  
and Minister Assisting the Premier**  
The Honourable Glen Elmes MP

**Assistant Minister for Aboriginal and Torres Strait Islander Affairs**  
David Kempton MP

**Assistant Minister for Multicultural Affairs**  
Robert Cavallucci MP

**Department of Aboriginal and Torres Strait Islander and Multicultural  
Affairs**

Director-General: Debbie Best

Service Area 1: Aboriginal and Torres Strait Islander Affairs

Service Area 2: Multicultural Affairs

**Family Responsibilities Commission**

Commissioner: David Glasgow

**Objective:** To support community members in the Cape York Welfare Reform Trial communities to restore socially responsible standards of behaviour, local authority and wellbeing for themselves and their families.

Additional information about these agencies can be sourced from:

<http://www.datsima.qld.gov.au>

<http://www.frcq.org.au>

<http://www.datsima.qld.gov.au/atsis/government/programs-and-initiatives/family-responsibilities-commission>

# RESOURCES AND PERFORMANCE

## DEPARTMENTAL OVERVIEW

### Strategic direction

The Department of Aboriginal and Torres Strait Islander and Multicultural Affairs (DATSIMA) has a key role in providing whole-of-Government leadership to improve outcomes for Aboriginal people, Torres Strait Islander people and people from culturally and linguistically diverse backgrounds. This involves working closely and proactively with government, industry, community representatives and other key stakeholders.

The department is committed to supporting the Government's objectives for the community by: focussing on achieving better client outcomes in the areas of economic independence, quality frontline services, culturally vibrant communities, and safety and resilience; and operating as a capable and agile organisation, as outlined below.

#### Grow a four pillar economy

- *Economic independence*: improve the economic participation of Aboriginal people, Torres Strait Islander people and people from culturally and linguistically diverse backgrounds by promoting, brokering and advocating for improved economic and business ownership opportunities.

#### Revitalise frontline services for families, and deliver better infrastructure and better planning

- *Quality frontline services*: improve the access to, and delivery of, quality frontline services by:
  - promoting and advocating for improved access to culturally-appropriate and responsive education, employment, health, housing, child safety and justice frontline services; and
  - delivering quality essential retailing services and community and personal history services.
- *Culturally vibrant communities*: improve the understanding of, and respect for, Queensland's cultural heritage and its culturally diverse communities by:
  - promoting, monitoring and advocating for the recognition and protection of Queensland's cultural heritage; and
  - funding and supporting organisations to strengthen cultural diversity and build community capacity.
- *Safety and resilience*: improve the safety and resilience of Queenslanders by promoting and advocating for a culturally responsive justice system and a community-based approach to addressing local safety issues.

#### Restore accountability in government

- *Capable and agile organisation*: improve our organisational capability to quickly embrace change, and deliver client-focussed and efficient services by creating a capable, innovative and responsive organisation.

Environmental factors that impact on the delivery of our policies, programs and services, include:

- the complexity and isolation of remote Aboriginal and Torres Strait Islander communities
- accessibility barriers and service gaps for Aboriginal people, Torres Strait Islander people and people from culturally and linguistically diverse backgrounds living in urban and regional areas
- increased demand for culturally appropriate services due to factors such as population growth across different cultural and Indigenous groups

- the complex and diverse needs of people from culturally and linguistically diverse backgrounds
- an ageing workforce and increasing competition for skilled staff from other agencies and the non-government sector
- a tight fiscal environment.

### **Aboriginal and Torres Strait Islander Affairs**

In 2013-14, the department will contribute to achieving the Government's objectives for the community by:

- developing and supporting the implementation of a whole-of-Government policy to increase economic participation opportunities for Aboriginal and Torres Strait Islander Queenslanders
- investing \$11.3 million over four years (\$4.1 million in 2013-14) in the Cape York Peninsula Tenure Resolution Program to deliver land ownership to Aboriginal people on Cape York and to provide opportunities to carry out land management, grazing, tourism and other enterprises
- providing \$5.7 million to extend the Cape York Welfare Reform trial (including the Family Responsibilities Commission) to 31 December 2014 in order to improve the participation of Aboriginal people and Torres Strait Islander people in the economy and in employment
- supporting cross-agency and inter-governmental efforts to remove the barriers to home ownership for Aboriginal and Torres Strait Islander Queenslanders through the implementation of the Home Ownership Expression of Interest assessment methodology
- addressing land tenure and infrastructure planning issues by identifying and resolving road encroachments, and completing road and lease surveys, in the 16 discrete Indigenous local government areas
- leading the development, and supporting the implementation of, the whole-of-Government Aboriginal and Torres Strait Islander Cultural Capability and Engagement Framework to promote access to culturally appropriate service delivery and to build staff cultural competencies
- supporting communities to review Alcohol Management Plans, and where requested, developing plans and strategies with each community to manage alcohol misuse and reduce alcohol-related harm.

In 2012-13, the department:

- established agreements in a number of industries including resources, agriculture and construction, including Memoranda of Understanding with the Queensland Farmers Federation, Agforce, Construction Skills Queensland and Industry Partnerships Australia to improve employment outcomes for Aboriginal and Torres Strait Islander Queenslanders
- provided funding of \$5.7 million to continue the Cape York Welfare Reform trial (including the Family Responsibilities Commission) in Aurukun, Hope Vale, Mossman Gorge and Coen to 31 December 2013
- invested \$3.8 million for the continuation of the Cape York Peninsula Tenure Resolution Program
- transferred ownership of 185,600 hectares of land to Aboriginal people on Cape York Peninsula and supported them to enter into agreements for joint national park management, grazing and gravel extraction
- responded to more than 600 requests for community and personal history information, which supported Native Title processes and assisted clients to reconnect with their families and traditional country
- assisted Aboriginal and Torres Strait Islander communities in commencing the review of their Alcohol Management Plans

- developed Aboriginal and Torres Strait Islander community-specific information resources, including details of locally-available services for 49 communities, to assist the legal profession, the judiciary, the officers of the court and the witnesses and offenders who come before the court
- continued to provide a range of quality food, drinks and variety products at a fair price in the six Retail Stores operated by the department in remote Aboriginal and Torres Strait Islander Shire Council areas, while promoting local employment, training and skills development
- provided \$0.94 million to complete the construction of a new Retail Store on Saibai Island in the Torres Strait, which was opened in November 2012
- approved 29 cultural heritage management plans under Part 7 of the *Aboriginal Cultural Heritage Act 2003*, including 24 for mining project activities
- continued to improve housing and development opportunities for Aboriginal people and Torres Strait Islander people living in remote areas by working closely with stakeholders at all levels of government to finalise land use planning schemes, negotiate Native Title compliance where required, progress road network surveys, address land tenure issues and maximise training and employment opportunities from capital expenditure
- supported a new Cabinet Committee to oversee the implementation of the Government's reform agenda on Aboriginal and Torres Strait Islander Affairs.

### **Multicultural Affairs**

In 2013-14, the department will contribute to achieving the Government's objectives for the community by:

- developing a new cultural diversity policy which aligns with the Queensland Government's current policy priorities, is focused on achieving positive outcomes and addresses genuine community needs
- providing additional funding of \$0.4 million in 2013-14 for the Multicultural Queensland Partnerships Program to maintain the delivery of projects and events that strengthen multiculturalism, foster harmonious community relations and participation and build community capacity.

In 2012-13, the department:

- supported key events to acknowledge the 150<sup>th</sup> anniversary of the arrival of Australia South Sea Islanders in Queensland
- coordinated the Queensland Migration Heritage Partnership to build awareness of migrant experiences and the social and economic benefits multiculturalism has contributed to Queensland
- established the Queensland Settlement Committee to align services to better meet the needs of migrants and refugees
- provided additional funding of \$0.4 million in 2012-13 for the Multicultural Queensland Partnerships Program
- provided \$34,000 for the On the Same Wave program which provides water safety advice to culturally and linguistically diverse communities and visitors to Queensland.

## Departmental Budget Summary

The table below shows the total resources available in 2013-14 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation for services <sup>1,2</sup>			
Deferred from previous year/s	23,187	14,284	7,313
Balance of service appropriation	41,011	45,422	46,909
Other revenue	72,856	55,314	55,883
<b>Total income</b>	<b>137,054</b>	<b>115,020</b>	<b>110,105</b>
<b>Expenses</b>			
Aboriginal and Torres Strait Islander Services	131,948	109,100	104,159
Multicultural Services	4,800	5,183	5,466
<b>Total expenses</b>	<b>136,748</b>	<b>114,283</b>	<b>109,625</b>
<b>Operating surplus/deficit</b>	<b>306</b>	<b>737</b>	<b>480</b>
<b>Net assets</b>	<b>34,469</b>	<b>34,959</b>	<b>35,439</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation of administered items	3,715	6,920	5,600
Other administered revenue	..	25	25
<b>Total revenue</b>	<b>3,715</b>	<b>6,945</b>	<b>5,625</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	3,715	6,920	5,600
<b>Total expenses</b>	<b>3,715</b>	<b>6,920</b>	<b>5,600</b>
<b>Net assets</b>	<b>506</b>	<b>531</b>	<b>556</b>
<b>APPROPRIATIONS</b>			
<b>Controlled Items</b>			
Departmental services <sup>1</sup>	52,768	48,276	54,222
Equity adjustment	..	..	..
<b>Administered items</b>	<b>3,715</b>	<b>6,920</b>	<b>5,600</b>
<b>VOTE TOTAL<sup>3</sup></b>	<b>56,483</b>	<b>55,196</b>	<b>59,822</b>

### Notes:

1. Appropriation for services does not match appropriation for departmental services due to appropriation receivable of \$1.3 million and appropriation payable of \$12.7 million.
2. Includes State and Commonwealth funding.
3. As represented in the 2013-14 Appropriation Bills.



## Budget Measures Summary<sup>1</sup>

The table shows a summary of Budget measures relating to the Department since the 2012-13 Budget. Further details are contained in Budget Paper No. 4.

<b>Department of Aboriginal and Torres Strait Islander and Multicultural Affairs</b>	<b>2012-13 \$'000</b>	<b>2013-14 \$'000</b>	<b>2014-15 \$'000</b>	<b>2015-16 \$'000</b>	<b>2016-17 \$'000</b>
<b>Revenue measures</b>					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Expense measures</b>					
Administered	..	800	800	..	..
Departmental	400	5,631	5,548	2,964	(350)
<b>Capital measures</b>					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..

Notes:

1. The totals for 2013-14 reconcile with Budget Paper 4.

## Staffing<sup>1</sup>

Service Areas	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
Aboriginal and Torres Strait Islander Affairs	2, 3, 4	337	350	340
Multicultural Affairs		26	26	26
<b>TOTAL</b>		<b>363</b>	<b>376</b>	<b>366</b>

### Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated to the Aboriginal and Torres Strait Islander Affairs service area.
3. The increase between the 2012-13 Budget and the 2012-13 Estimated actual and the 2013-14 Budget relates to the transfer in of the Cape York Peninsula Land Tenure Resolution program to the department from the Department of Environment and Heritage Protection.
4. The decrease between the 2012-13 estimated actuals and the 2013-14 Estimate is offset by a reduction in limited life positions in the Home Ownership and Employment and Training Teams which are planned to cease during 2013-14.

## SERVICE PERFORMANCE

### Services

Our service areas are:

#### Aboriginal and Torres Strait Islander Affairs

Aboriginal and Torres Strait Islander Affairs provides whole-of-Government Aboriginal and Torres Strait Islander policy leadership, coordination, monitoring, and the delivery of services to Aboriginal and Torres Strait Islander Queenslanders. This includes key policy and program initiatives in the areas of employment and economic development, land tenure resolution, social housing and development opportunities, cultural heritage legislations, cultural capability and engagement and the Cape York Welfare Reform trial. It also includes client-based activities including managing six Retail Stores in remote locations and providing community and personal histories services.

#### Multicultural Affairs

Multicultural Affairs provides whole-of-Government leadership in cultural diversity policy and engagement with people from culturally and linguistically diverse backgrounds. This includes policy and program initiatives such as the development of a whole-of-Government cultural diversity policy, working across government to improve the responsiveness of public sector services and those provided through funded non-government organisations and funding programs to support regional service delivery.

### 2013-14 Service Summary

Service area	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges \$'000	C'wealth Revenue \$'000	Other Revenue \$'000
Aboriginal and Torres Strait Islander Affairs	104,159	48,756	27,025	..	28,858
Multicultural Affairs	5,466	5,466	..	..	..
<b>TOTAL</b>	<b>109,625</b>	<b>54,222</b>	<b>27,025</b>	<b>..</b>	<b>28,858</b>

Notes:

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

## Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures relating to the efficiency or effectiveness of services delivered by government. Measures of input and/or activity, which do not demonstrate effectiveness or efficiency and are no longer relevant measures of the agency's services will be discontinued from being reported in the Service Delivery Statements. Discontinued measures that remain relevant to the agency's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).

<b>Department of Aboriginal and Torres Strait Islander and Multicultural Affairs</b>	<b>Notes</b>	<b>2012-13 Target/Est.</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Target/Est.</b>
<b>Service Area: Aboriginal and Torres Strait Islander Affairs</b>				
<b>Service standards</b>				
Level of stakeholder satisfaction with the advice provided to improve access to services by Aboriginal and Torres Strait Islander Queenslanders	1	New Measure	66.1%	70%
<b>State contribution (\$000)</b>		<b>59,291</b>	<b>54,539</b>	<b>48,756</b>
<b>Other revenue (\$000)</b>		<b>72,856</b>	<b>55,314</b>	<b>55,883</b>
<b>Total cost (\$000)</b>		<b>131,948</b>	<b>109,100</b>	<b>104,159</b>
<b>Service Area: Multicultural Affairs</b>				
<b>Service standards</b>				
Level of stakeholder satisfaction with DATSIMA's promotion of cultural diversity and advice provided to improve access to services by people from culturally and linguistically diverse backgrounds	2	New Measure	70%	70%
<b>State contribution (\$000)</b>		<b>4,907</b>	<b>5,183</b>	<b>5,466</b>
<b>Other revenue (\$000)</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Total cost (\$000)</b>		<b>4,800</b>	<b>5,183</b>	<b>5,466</b>

### Notes:

1. This new measure reflects the department's key role in providing whole-of-Government leadership to improve the outcomes for Aboriginal people and Torres Strait Islander people. It is a measure of the department's effectiveness in providing advice to government agencies in order to improve access to services by Aboriginal and Torres Strait Islander Queenslanders. The result of the baseline stakeholder satisfaction survey, conducted in March 2013, has been reported as the 2012-13 estimated actual.
2. This new measure reflects the department's key role in providing whole-of-Government leadership to improve the outcomes for people from culturally and linguistically diverse backgrounds. It is a measure of the department's effectiveness in promoting cultural diversity and in providing advice to government agencies in order to improve access to services by people from culturally and linguistically diverse backgrounds. The result of the baseline stakeholder satisfaction survey, conducted in March 2013, has been reported as the 2012-13 estimated actual.

## Administered Items

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

The Department of Aboriginal and Torres Strait Islander and Multicultural Affairs administers funds on behalf of the State which include payments to the Family Responsibilities Commission under the Cape York Welfare Reform program, royalty payments to the Western Cape Community Trust and the Aborigines Welfare Fund.

Payments to the Family Responsibilities Commission cover core operating costs so that the Commission can support Cape York Welfare Reform community members to restore socially responsible standards of behaviour, local authority and wellbeing for themselves and their families.

The funding for the royalty payments is to cover an annual payment that the Queensland Government pays to the trustee of the Western Cape Community Trust under the Western Cape Communities Co-Existence Agreement. The objective of the Western Cape Community Trust is to promote and benefit the general welfare of the communities described in the Western Cape Communities Co-Existence Agreement, including the Aboriginal communities and Traditional Owners of the Western Cape York Peninsula.

The majority of the Aborigines Welfare Fund has been transferred to the Queensland Aboriginal and Torres Strait Islander Foundation with the remaining balance retained for payments on deceased estates that were paid into the Aborigines Welfare Fund under the provisions of the *Aboriginals Preservation and Protection Act 1939*.

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

## CAPITAL

### Capital program

Total capital purchases for the Department of Aboriginal and Torres Strait Islander and Multicultural Affairs is \$2.7 million in 2013-14. Total capital grants for the department are \$16 million.

Capital includes \$2.2 million for the ongoing replacement and acquisition of plant and equipment, including Retail Store facility upgrades. The Retail Stores replacement program is self-funded from retained earnings.

Capital Grants include \$16 million in 2013-14 for infrastructure development related to social housing construction in remote Indigenous communities.

### Capital budget statement

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure		213	213	213
Total plant and equipment		2,080	549	2,418
Total other capital		111	..	98
<b>Total Capital Purchases</b>	1	<b>2,404</b>	<b>762</b>	<b>2,729</b>

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3

# BUDGETED FINANCIAL STATEMENTS

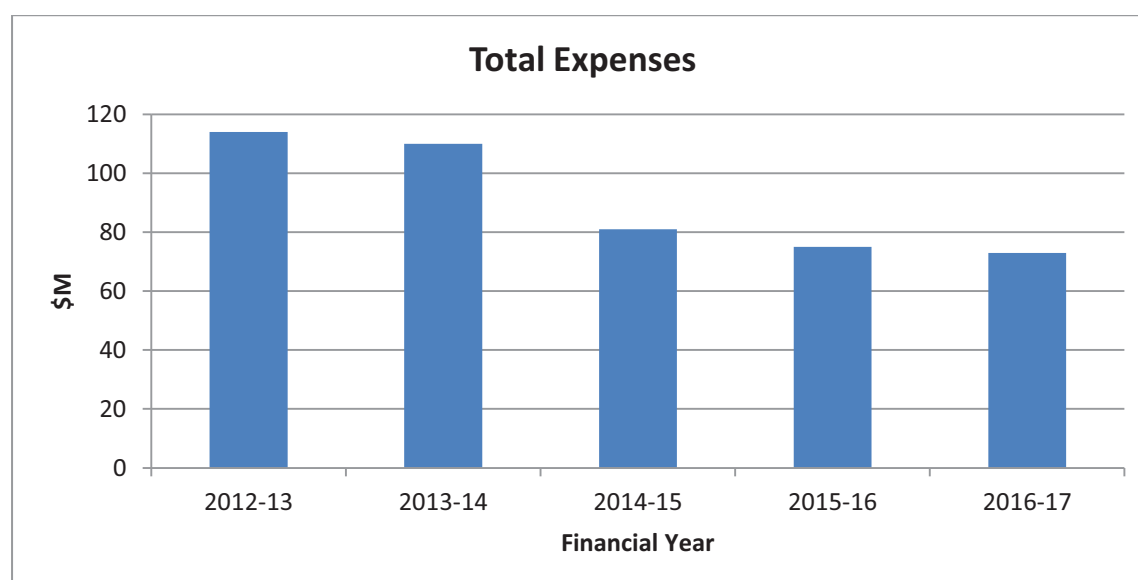
## ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

### Departmental income statement

Total expenses for 2013-14 are estimated to be \$110 million, a decrease of \$4 million from the estimated actual for 2012-13. The decrease reflects the full year impact of staffing reductions made part way through 2012-13, and the reduction in Remote Indigenous Land and Infrastructure program spend between the two years. The decrease in expenses over the following years reflects the limited life funding provided for the Remote Indigenous Land and Infrastructure program, the Cape York Welfare Reform trial and Cape York Peninsula Land Tenure Resolution program.

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



### Departmental balance sheet

The Department's major assets are in land and buildings (\$25 million) with cash assets of approximately \$3 million. The Department expects to have receivables balances of approximately \$8 million at year end mainly for funding to be received from the Department of Housing and Public Works in relation to the Remote Indigenous Land and Infrastructure Program. This offsets payables of approximately \$3 million, primarily relating to amounts owed to the Department of Communities, Child Safety and Disability Services for grant payments made on the department's behalf.

## INCOME STATEMENT

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
Service revenue	1,7,14	64,198	59,706	54,222
User charges		26,392	26,495	27,025
Grants and other contributions	2,8	45,853	28,357	28,608
Other revenue		611	462	250
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>137,054</b>	<b>115,020</b>	<b>110,105</b>
<b>Expenses</b>				
Employee expenses	3,9,15	36,344	37,489	34,017
Supplies and services	4,10,16	42,417	43,698	47,158
Grants and subsidies	5,11,17	55,298	30,817	26,826
Depreciation and amortisation	12,18	2,404	2,042	1,449
Finance/borrowing costs		..	..	..
Other expenses		285	237	175
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>136,748</b>	<b>114,283</b>	<b>109,625</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	6,13,19	<b>306</b>	<b>737</b>	<b>480</b>

## STATEMENT OF CHANGES IN EQUITY

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		306	737	480
<b>Total recognised income and expense for the period</b>		<b>306</b>	<b>737</b>	<b>480</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>306</b>	<b>737</b>	<b>480</b>



## BALANCE SHEET

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	20,24,27	6,275	3,551	2,751
Receivables	21,25	499	8,452	8,452
Other financial assets		..	..	..
Inventories		2,914	2,850	2,850
Other		16	69	69
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>9,704</b>	<b>14,922</b>	<b>14,122</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	22	26,234	24,369	25,649
Intangibles		261	137	137
Other		..	..	..
<b>Total non-current assets</b>		<b>26,495</b>	<b>24,506</b>	<b>25,786</b>
<b>TOTAL ASSETS</b>		<b>36,199</b>	<b>39,428</b>	<b>39,908</b>
<b>CURRENT LIABILITIES</b>				
Payables	23,26	1,509	2,758	2,758
Accrued employee benefits		221	1,711	1,711
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>1,730</b>	<b>4,469</b>	<b>4,469</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>1,730</b>	<b>4,469</b>	<b>4,469</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>34,469</b>	<b>34,959</b>	<b>35,439</b>
<b>EQUITY</b>				
Capital/contributed equity		34,060	33,886	33,886
Accumulated surplus/(accumulated deficit)		409	1,073	1,553
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>34,469</b>	<b>34,959</b>	<b>35,439</b>

## CASH FLOW STATEMENT

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Service receipts	28,32,35	52,768	48,276	54,222
User charges		26,392	26,495	27,025
Grants and other contributions	29,33	45,853	28,357	28,608
Other		611	462	250
<b>Outflows:</b>				
Employee costs	36	(36,344)	(37,489)	(34,017)
Supplies and services	37	(42,417)	(43,698)	(47,158)
Grants and subsidies	30,34,38	(55,298)	(30,817)	(26,826)
Borrowing costs		..	..	..
Other		(285)	(237)	(175)
<b>Net cash provided by/(used in) operating activities</b>		<b>(8,720)</b>	<b>(8,651)</b>	<b>1,929</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	31,39	(2,404)	(762)	(2,729)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(2,404)</b>	<b>(762)</b>	<b>(2,729)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(11,124)</b>	<b>(9,413)</b>	<b>(800)</b>
<b>Cash at the beginning of financial year</b>		<b>17,399</b>	<b>12,964</b>	<b>3,551</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>6,275</b>	<b>3,551</b>	<b>2,751</b>

## ADMINISTERED INCOME STATEMENT

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Revenues</b>				
Commonwealth grants		..	..	..
Taxes, fees and fines		..	..	..
Royalties, property income and other territorial Revenue		..	..	..
Interest		..	25	25
Administered revenue	40,41,42	3,715	6,920	5,600
Other		..	..	..
<b>Total revenues</b>		<b>3,715</b>	<b>6,945</b>	<b>5,625</b>
<b>Expenses</b>				
Supplies and services		..	..	..
Depreciation and amortisation		..	..	..
Grants and subsidies	40,41,42	3,715	6,920	5,600
Benefit payments		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
<b>Total expenses</b>		<b>3,715</b>	<b>6,920</b>	<b>5,600</b>
<b>Net surplus or deficit before transfers to Government</b>		<b>..</b>	<b>25</b>	<b>25</b>
<b>Transfers of administered revenue to Government</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>25</b>	<b>25</b>

## ADMINISTERED BALANCE SHEET

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets		506	531	556
Receivables		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>506</b>	<b>531</b>	<b>556</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ADMINISTERED ASSETS</b>		<b>506</b>	<b>531</b>	<b>556</b>
<b>CURRENT LIABILITIES</b>				
Payables		..	..	..
Transfers to Government payable		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ADMINISTERED LIABILITIES</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>ADMINISTERED NET ASSETS/(LIABILITIES)</b>		<b>506</b>	<b>531</b>	<b>556</b>
<b>EQUITY</b>				
Capital/Contributed equity		506	506	506
Accumulated surplus/(Accumulated deficit)		..	25	50
Reserves:		..	..	..
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL ADMINISTERED EQUITY</b>		<b>506</b>	<b>531</b>	<b>556</b>

## ADMINISTERED CASH FLOW STATEMENT

Department of Aboriginal and Torres Strait Islander and Multicultural Affairs	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Administered item receipts	43,45,46	3,715	6,920	5,600
Grants and other contributions		..	..	..
Taxes, fees and fines		..	..	..
Royalties, property income and other territorial revenues		..	25	25
Other		..	..	..
<b>Outflows:</b>				
Transfers to Government		..	..	..
Grants and subsidies	43,45,46	(3,715)	(6,920)	(5,600)
Supplies and services	44,47	..	(903)	..
Borrowing costs		..	..	..
Other		..	..	..
<b>Net cash provided by/(used in) operating activities</b>		..	<b>(878)</b>	<b>25</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		..	..	..
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		..	..	..
<b>Net increase/(decrease) in cash held</b>		..	<b>(878)</b>	<b>25</b>
<b>Administered cash at beginning of financial year</b>		..	<b>903</b>	<b>531</b>
Cash transfers from restructure		506	506	..
<b>Administered cash at end of financial year</b>		<b>506</b>	<b>531</b>	<b>556</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. The decrease in service revenue is primarily due to the deferral of funding provided for grant programs, including the Cape York Welfare Reform trial to match timing of payments. Additional service revenue was received for the transfer of the Cape York Peninsula Land Tenure Resolution branch, Multicultural Affairs Partnership Program and for redundancy payments related to the 2012-13 fiscal repair measures.
2. The decrease in grants and other contributions revenue relates to funding for the Remote Indigenous Land and Infrastructure program of work which has been rescheduled to 2013-14.
3. The increase in employee expenses is partially explained by the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget. At the time of the 2012-13 Budget, the cost of redundancies was held centrally. Also contributing to the increase is the transfer of Cape York Peninsula Land Tenure Resolution program to the department during 2012-13, offset by the re-timing of commencement of enterprise bargaining increases to January 2014.
4. The increase in supplies and services relates to the transfer of the Cape York Peninsula Land Tenure Resolution program to the department during 2012-13.
5. The decrease in grants and subsidies primarily relates to the delays in the Remote Indigenous Land and Infrastructure program of work and the timing of grant payments for the Cape York Welfare Reform trial.
6. The increase in the operating surplus for the departments reflects the increased surplus in the retail stores operations due to the delay in enterprise bargaining agreement and reduction in depreciation expense.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

7. The decrease in service revenue reflects the full year impact of fiscal repair measures implemented in 2012-13 and the changed timing of enterprise bargaining funding. Additional service revenue has been provided for the transfer of the Cape York Peninsula Land Tenure Resolution branch and the Multicultural Affairs Partnership Program.
8. The decrease in grants and other contributions revenue relates to funding for the Remote Indigenous Land and Infrastructure program which has been rescheduled to 2013-14.
9. The decrease in employee expenses is primarily due to the full year impact of staffing reductions in 2012-13 and the enterprise bargaining agreement increases now forecasted to take effect in January 2014.
10. The increase in supplies and services is primarily due to the transfer of the Cape York Peninsula Land Tenure Resolution program to the department during 2012-13 and additional funding provided for the continuation of this program in 2013-14 and beyond.
11. The reduction in grants and subsidies reflects the timing of the Remote Indigenous Land and Infrastructure program of work and grant payments for the Cape York Welfare Reform trial.
12. The decrease in depreciation expense reflects a more accurate estimate of depreciation expense for assets transferred following the 2012 machinery-of-Government changes.
13. The increase in the operating result relates to reduced operating costs in the retail stores due to the delayed timing of the enterprise bargaining agreement and reduced depreciation expense offset by higher electricity charges.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

14. The decrease in service revenue primarily reflects the full year impact of fiscal repair measures implemented in 2012-13. Additional service revenue has been provided in 2013-14 for the Cape York Peninsula Land Tenure resolution program and the Cape York Welfare Reform trial extension to December 2014.
15. The decrease in employee expenses reflects the full year impact of staffing reductions in 2012-13 and one-off severance costs in 2012-13.
16. The increase in supplies and services is due to additional funding provided for the continuation of the Cape York Peninsula Land Tenure Resolution program.

17. The decrease in grants and subsidies expenditure primarily relates to the timing of grant payments for the Cape York Welfare Reform trial and lower year-on-year expenditure for the Remote Indigenous Land and Infrastructure program.
18. The decrease in depreciation expense reflects a more accurate estimate of depreciation expense for assets transferred following the 2012 machinery-of-Government changes.
19. The decrease in the operating result reflects an increase in operating costs for the retail stores for electricity and enterprise bargaining agreements.

## Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

20. The decrease in cash assets reflects an increase in receivables primarily for the Remote Indigenous Land and Infrastructure Program funding invoiced to the Department of Housing and Public Works in arrears.
21. The increase in receivables reflects funding owed by the Department of Housing and Public Works to the department for the Remote Indigenous Land and Infrastructure program expenditure which is invoiced in arrears.
22. The decrease in property, plant and equipment reflects delays in the capital program.
23. The increase in payables reflects amounts owed to the Department of Communities, Child Safety and Disability Services for expenditure incurred on behalf of the department.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

24. The decrease in cash assets primarily relates to planned capital expenditure for 2013-14 and an increase in receivables for the Remote Indigenous Land and Infrastructure Program funding invoiced to the Department of Housing and Public Works in arrears.
25. The increase in receivables reflects funding owed to the department for the Remote Indigenous Land and Infrastructure program expenditure which is invoiced in arrears.
26. The increase in payables reflects amounts owed by the Department of Housing and Public Works to the Department of Communities, Child Safety and Disability Services for expenditure incurred on behalf of the department.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

27. The decrease in cash assets reflects the planned increase capital expenditure in 2013-14.

## Cash flow statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

28. The decrease in service receipts relates to funding for Cape York Welfare Reform and other grant programs deferred to 2013-14 to match timing of payments. Additional service revenue was received for the transfer of the Cape York Peninsula Land Tenure Resolution branch, Multicultural Affairs Partnership Program and for redundancy payments related to the 2012-13 fiscal repair measures.
29. The decrease in grants and other contributions revenue relates to funding for the Remote Indigenous Land and Infrastructure program of work which has been rescheduled to 2013-14.
30. The decrease in grants and subsidies primarily relates to the delays in the Remote Indigenous Land and Infrastructure program of work and the timing of grant payments for the Cape York Welfare Reform trial.
31. The decrease in payments for property, plant and equipment and intangibles reflects delays in the capital program.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

32. The increase in service receipts is due to the transfer of the Cape York Land Tenure Resolution branch to the department from the Department of Environment and Heritage Protection.
33. The decrease in grants and other contributions revenue relates to funding for the Remote Indigenous Land and Infrastructure program which has been rescheduled to 2013-14.
34. The decrease in grants and subsidies primarily relates to the delays in the Remote Indigenous Land and Infrastructure program of work and the timing of grant payments for the Cape York Welfare Reform trial.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

35. The increase in service receipts is due to transfer of funding for Cape York Welfare Reform and other grant programs deferred to 2013-14 to match timing of payments.
36. The reduction in employee expenses includes the full year impact of staffing reductions made in 2012-13 and severance payments made in 2012-13.
37. The increase in supplies and services primarily relates to the transfer in of the Cape York Peninsula Land Tenure Resolution program during 2012-13.
38. The decrease in grants and subsidies primarily relates to the delays in the Remote Indigenous Land and Infrastructure program of work and the timing of grant payments for the Cape York Welfare Reform trial.
39. The increase in payments for property, plant and equipment and intangibles primarily relates to delays in the capital program during 2012-13.

### **Administered income statement**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

40. The increase in administered revenue and grants and subsidies relates to payments made under the Western Cape Communities Co-existence Agreement for 2012.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

41. The increase in administered revenue and grants and subsidies relates to estimated payments made under the Western Cape Communities Co-existence Agreement for 2013.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

42. The decrease in administered revenue and grants and subsidies relates to the estimated payments made under the Western Cape Communities Co-existence Agreement for 2013.

### **Administered cash flow statement**

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

43. The increase in administered receipts and grants and subsidies relates to payments made under the Western Cape Communities Co-existence Agreement for the 2012.
44. The increase in supplies and services outflows relates to a grant payable to the Family Responsibilities Commission for 2011-12.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

45. The increase in administered receipts and grants and subsidies relates to estimated payments made under the Western Cape Communities Co-existence Agreement for the 2013.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

46. The decrease in administered receipts and grants and subsidies expense relates to the estimated payments made under the Western Cape Communities Co-existence Agreement for 2013.
47. The decrease in outflows for supplies and services reflects no outstanding grant payable at the end of 2012-13 for the Family Responsibilities Commission.



# STATUTORY BODY

## FAMILY RESPONSIBILITIES COMMISSION

### AGENCY OVERVIEW

#### Strategic direction

The purpose of the Family Responsibilities Commission (the Commission) is to support community members in the Cape York Welfare Reform (CYWR) trial communities to restore socially responsible standards of behaviour, local authority and wellbeing for themselves and their families. The core function of the Commission is focused on safeguarding and restoring child safety, school attendance, lawful behaviour and responsible tenancy. The Commission fulfils this function by conducting conferences with people who live in the trial communities who are recipients of a welfare payment and who have been notified to the Commission by a government agency for having failed to enrol or send a child to school, been convicted of an offence in the Magistrates Court, been the subject of a child safety report or breached a tenancy agreement.

The Commission's objectives are: to provide effective and efficient client services and influence the wider acceptance of socially responsible standards of behaviour at the individual, family and community level; to strengthen collaborative cross-agency partnerships to support local Indigenous authority and influence the wider acceptance of socially responsible standards of behaviour; and to enhance community engagement and promote greater understanding of the Commission's role.

Our activities support the CYWR and the Statement of Objectives for the Community published by the Queensland Government. The Commission contributes specifically to the following Government objectives for the community:

- revitalise frontline services for families by providing effective and efficient client services
- restore accountability in government by strengthening collaborative cross-agency partnerships to support local Aboriginal and Torres Strait Islander authorities and to influence the wider acceptance of socially responsible standards of behaviour.

The Commission works collaboratively with partner agencies, as part of a linked service system to engage, empower and enable individuals, families and the wider community to make positive and lasting change.

Factors impacting on Commission operations include the:

- number of notices received from government agencies
- ability of clients to attend at referred agencies for service provision
- quality and consistency of programs offered by service providers.

### RESOURCES AND PERFORMANCE

In 2013-14 the Commission will:

- continue to implement improvements and refinements informed by the CYWR evaluation findings which were released in March 2013
- support the extension of the CYWR trial to December 2014 by continuing to play a crucial role in increasing parental responsibility and restoring social norms in the communities.

In 2012-13 the Commission:

- prepared for the implementation of improvements and refinements informed by the CYWR evaluation findings which were released in March 2013

- maintained efficient and effective operations within budget whilst responding to a significantly fluctuating number of agency notifications, client numbers and the changing environment of external service providers
- continued to encourage the Local Commissioners to conference independently as provided for under the *Family Responsibilities Commission Act 2008* (the Act)
- continued to collaborate with service providers to develop and improve case management outcomes for the Commission's referred clients.

## STATEMENTS

### Staffing

Family Responsibilities Commission	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
	1, 2, 3	18	17	17

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. FTEs as at 30 June 2013 decreased to 17 due to the removal of a vacant position from the establishment.
3. The 2013-14 estimates reflect 17 FTEs as at 30 June 2014, based on the 2013-14 budget outcome related to the extension of the Cape York Welfare Reform trial to 31 December 2014.

### Performance Statement

Family Responsibilities Commission	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
<b>Measures<sup>1</sup></b>				
Number of clients subject to agency notifications		860	805	800
Number of agency notifications received	2, 3, 4, 5, 6	5,430	4,491	4,475
Number of child safety and welfare notifications received	3	135	198	215
Number of school attendance notifications received	4	2,630	1,981	1,980
Number of school enrolment notifications received		..	..	..
Number of housing tenancy notifications received	5	35	166	210
Number of Magistrates Court notifications received	6	2,630	2,146	2,070
Number of notifications of conference issued		1,585	1,592	1,490
Number of clients who are on orders to attend support services	7	185	148	135
Number of client service referrals	8	520	282	225
Number of clients with conference outcomes recommending no further action		320	303	195

<b>Family Responsibilities Commission</b>	<b>Notes</b>	<b>2012-13 Target/Est.</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Target/Est.</b>
Number of Clients subject to Conditional Income Management (CIM)	9	211	261	255

Notes:

1. The 2013-14 estimates reflect twelve months of activity, based on the 2013-14 budget outcome related to the extension of the Cape York Welfare Reform trial to 31 December 2014.
2. The volume of agency notifications received in 2012-13 decreased due to a decrease in school attendance and Magistrates Court notifications.
3. The Commission receive child safety and welfare notifications from the Department of Communities, Child Safety and Disability Services.
4. The Commission receive school attendance notifications from the Department of Education, Training and Employment.
5. The Commission receive housing tenancy notifications from the Department of Housing and Public Works.
6. The Commission receive Magistrate Court notifications from the Department of Justice and Attorney-General.
7. The number of clients on orders to attend support services decreased in 2012-13 and is related to the decreased number of referrals in 2012-13 (refer to note 8). Available service providers remained consistent from 2011-12 to 2012-13.
8. The volume of client service referrals decreased in 2012-13 and is related to the decreased number of clients on orders to attend support services in 2012-13. Available service providers remained consistent from 2011-12 to 2012-13.
9. The number of clients subject to Conditional Income Management increased in 2012-13. The Commission made a policy decision to cease case managing unresponsive and non-attending clients and as a consequence placed these clients on Conditional Income Management Orders.

## INCOME STATEMENT

Family Responsibilities Commission <sup>1</sup>	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
User charges		..	..	..
Grants and other contributions	6, 11	1,800	1,800	1,600
Other revenue	2, 12	1,554	1,707	1,595
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>3,354</b>	<b>3,507</b>	<b>3,195</b>
<b>Expenses</b>				
Employee expenses	3, 7, 13	3,019	2,421	2,667
Supplies and services	4, 8	1,411	1,211	1,215
Grants and subsidies		..	..	..
Depreciation and amortisation	8,14	12	11	..
Finance/borrowing costs		..	..	..
Other expenses		44	44	44
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>4,486</b>	<b>3,687</b>	<b>3,926</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	5, 10, 15	<b>(1,132)</b>	<b>(180)</b>	<b>(731)</b>

## STATEMENT OF CHANGES IN EQUITY

Family Responsibilities Commission <sup>1</sup>	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments		..	..	..
Increase/(decrease) in asset revaluation reserve		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>..</b>	<b>..</b>	<b>..</b>
Surplus/(deficit) for the period		(1,132)	(180)	(731)
<b>Total recognised income and expense for the period</b>		<b>(1,132)</b>	<b>(180)</b>	<b>(731)</b>
Equity injection/(withdrawal)		..	..	..
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>(1,132)</b>	<b>(180)</b>	<b>(731)</b>

## BALANCE SHEET

Family Responsibilities Commission <sup>1</sup>	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	16, 17, 18	177	1,395	654
Receivables		10	10	10
Other financial assets		..	..	..
Inventories		..	..	..
Other		10	10	10
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>197</b>	<b>1,415</b>	<b>674</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>		<b>197</b>	<b>1,415</b>	<b>674</b>
<b>CURRENT LIABILITIES</b>				
Payables		100	100	100
Accrued employee benefits		200	222	212
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>300</b>	<b>322</b>	<b>312</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>300</b>	<b>322</b>	<b>312</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>(103)</b>	<b>1,093</b>	<b>362</b>
<b>EQUITY</b>				
Capital/contributed equity		..	..	..
Accumulated surplus/(accumulated deficit)		(103)	1,093	362
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>(103)</b>	<b>1,093</b>	<b>362</b>

## CASH FLOW STATEMENT

Family Responsibilities Commission <sup>1</sup>	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
User charges		..	..	..
Grants and other contributions	22, 26	1,800	1,800	1,600
Other	19, 23, 27	1,552	1,707	1,595
<b>Outflows:</b>				
Employee costs	20, 24, 28	(3,051)	(2,399)	(2,677)
Supplies and services	21, 25	(1,618)	(1,211)	(1,215)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(44)	(44)	(44)
<b>Net cash provided by/(used in) operating activities</b>		<b>(1,361)</b>	<b>(147)</b>	<b>(741)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by/(used in) financing activities</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Net increase/(decrease) in cash held</b>		<b>(1,361)</b>	<b>(147)</b>	<b>(741)</b>
<b>Cash at the beginning of financial year</b>		<b>1,538</b>	<b>1,542</b>	<b>1,395</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>177</b>	<b>1,395</b>	<b>654</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. The 2013-14 estimates reflect twelve months of operations, based on the 2013-14 budget outcome related to the extension of the Cape York Welfare Reform trial to 31 December 2014.
2. The increase in other revenue is due to funding of \$0.05 million received from the State Government to deliver the Ending Family Violence Program, an ATO GST refund of \$0.08 million and a prior year accrual reversal of \$0.04 million in relation to a portion of payroll tax debt.
3. The decrease in employee expenses is due to the delay in the wage increase for public servants, removing a vacant position from the establishment, minimal backfilling of positions and a delay in incurring expected recruitment and relocation costs for key employees.
4. The decrease in supplies and services is due to multiple cost saving measures that were implemented. These measures include, but are not limited to, decreased expenditure in the areas of outsourcing of accounting functions and IT expenditure cut-backs.
5. The decrease in the operating deficit is primarily due to reduced operating expenditure following cost saving measures implemented in 2012-13.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

6. The decrease in grant revenue is due to reduced State Government funding.
7. The decrease in employee expenses is due to the removal of a vacant position from the establishment, minimal backfilling of positions and increased staff productivity.
8. The decrease in supplies and services costs reflects savings measures implemented in 2012-13.
9. The decrease in depreciation and amortisation costs is due to a zero carrying amount for all assets.
10. The decrease in the operating deficit is primarily due to reduced ongoing operating expenditure arising from costs savings implemented in 2012-13.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

11. The decrease in grant revenue is due to reduced State Government funding.
12. The decrease in actual other revenue reflects additional once-off revenue streams of \$0.12 million in 2012-13.
13. The increase in employee expenses is due to the expected wage increase for public servants and expected recruitment and relocation costs.
14. The decrease in depreciation and amortisation costs is due to a zero carrying amount for all assets.
15. The increase in the expected operating deficit primarily reflects increased employee expenses for wage increases, recruitment and relocation costs and one-off revenue adjustments related to GST and payroll tax in 2012-13.

### Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

16. The increase in cash assets reflects the preservation of surplus funds carried forward from prior years.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

17. The increase in cash assets reflects the preservation of surplus funds carried forward from current and prior years.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

18. The decrease in cash assets is due to the depletion of the surplus funds carried forward from prior years and budgeted for use in 2013-14.

### Cash flow statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

19. The increase in other revenue includes \$0.05 million to deliver the Ending the Family Violence Program, a GST refund and an adjustment for prior year payroll tax debt.
20. The decrease in employee expenses reflects the delay in the wages increase for public servants, removal of a vacant position from the establishment, minimal backfilling of positions and a delay in incurring expected recruitment and relocation costs for key employees.



21. The decrease in supplies and services reflects multiple cost saving measures implemented, including, but are not limited to, decreased expenditure in the areas of outsourced accounting functions and IT expenditure cut-backs.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

22. The decrease in grant revenue is due to reduced State Government funding.
23. The increase in other revenue is due to one-off other revenue in 2012-13, including funding to deliver the Ending Family Violence Program, a GST refund and an adjustment related to a prior year payroll tax debt.
24. The decrease in employee expenses is due to the removal of a vacant position from the establishment, minimal backfilling of positions and maximised staff performance.
25. The decrease in supplies and services reflects the impact of multiple costs saving measures implemented.

Major variations between 2012-13 Estimated actual and the 2013-14 Estimate include:

26. The decrease in grant revenue is due to reduced State Government funding.
27. The decrease in other revenue reflects one-off other revenue received in 2012-13.
28. The increase in employee expenses reflects the expected wage increase for public servants and expected recruitment and relocation costs.

# GLOSSARY OF TERMS

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**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.

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

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**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.

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

- delivery of agreed services
- administered items
- adjustment of the Government’s equity in agencies, including acquiring of capital.

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**Balance Sheet** — A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.

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**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.

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**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.

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**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.

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**Depreciation** — The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.

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**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.

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<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 well being. 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.

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au).



