

Service Delivery Statements

Department of Aboriginal and Torres Strait Islander Partnerships

2016-17 Queensland Budget Papers

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Budget Highlights

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Service Delivery Statements

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Department of Aboriginal and Torres Strait Islander Partnerships

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 Treasurer, Minister for Aboriginal and Torres Strait Islander Partnerships and Minister for Sport:

<p style="text-align: center;">Treasurer, Minister for Aboriginal and Torres Strait Islander Partnerships and Minister for Sport</p> <p style="text-align: center;">The Honourable Curtis Pitt MP</p>
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<p style="text-align: center;">Department of Aboriginal and Torres Strait Islander Partnerships</p> <p style="text-align: center;">Director-General: Clare O'Connor</p>
<p>Service area 1: Economic Participation</p>
<p>Service area 2: Community Participation</p>

Additional information can be sourced from <https://www.datsip.qld.gov.au>

Departmental overview

The Department of Aboriginal and Torres Strait Islander Partnerships' vision is for Aboriginal people and Torres Strait Islander people to participate fully in Queensland's vibrant economic, social and cultural life. This vision will be achieved by increasing the economic participation and improving the community participation of Aboriginal and Torres Strait Islander Queenslanders.

To deliver on its vision, and the strategic outcomes of economic participation and community participation, the department focuses its efforts on the following strategic objectives:

- create more job opportunities
- grow emerging businesses and increase home and land ownership
- support safe, caring and connected communities
- support communities to value Aboriginal and Torres Strait Islander cultures and heritage.

The department contributes to the following Queensland Government objectives for the community:

- creating jobs and a diverse economy by generating new employment and business opportunities for Aboriginal people and Torres Strait Islander people; supporting Aboriginal and Torres Strait Islander business enterprises; removing barriers to home and land ownership; and transferring State-owned lands to formal Aboriginal ownership
- delivering quality frontline services that connect Aboriginal people and Torres Strait Islander people to their community and family histories, and providing quality retailing services in discrete communities throughout Queensland
- building safe, caring and connected communities by working with government agencies to address the disparity in health, education, employment and housing outcomes between Aboriginal and Torres Strait Islander and non-Aboriginal and Torres Strait Islander Queenslanders; encouraging safer and inclusive communities through a Welfare Reform program; reducing the over-representation of Aboriginal people and Torres Strait Islander people in the adult and youth justice systems; and providing reparation for stolen wages and savings of Aboriginal and Torres Strait Islander Queenslanders
- protecting the environment by administering and managing Aboriginal and Torres Strait Islander cultural heritage legislation.

For 2016-17, the department's key priorities are to:

- implement an integrated approach to capital works in the discrete communities to maximise local jobs and economic opportunities
- continue the program of land transfers to Traditional Owners in Cape York Peninsula generating and expanding employment and economic opportunities
- broker employment opportunities for Aboriginal and Torres Strait Islander Queenslanders
- grow Aboriginal and Torres Strait Islander businesses through procurement and capability building
- ensure a whole-of-government focus on Aboriginal and Torres Strait Islander justice approaches to reduce the over-representation of Aboriginal people and Torres Strait Islander people in the criminal justice system, both as victims and offenders
- continue to work with partner agencies to address the impacts of domestic and family violence in Aboriginal and Torres Strait Islander communities, including co-designing and trialling a place-based culturally appropriate integrated service model in a discrete Aboriginal and Torres Strait Islander community
- jointly lead the development and implementation of a strategy and action plan to reduce Aboriginal and Torres Strait Islander over-representation in the child protection system, reduce child sexual abuse and close the gap in life outcomes for vulnerable Aboriginal and Torres Strait Islander children, young people and families
- reduce the gap between Aboriginal and Torres Strait Islander and non-Indigenous Queenslanders in the priority areas of health, education (including early childhood), justice, sport and recreation, housing, culture and jobs whether they live in remote, urban or regional settings.

The department operates within a complex and challenging environment. The Aboriginal and Torres Strait Islander population in Queensland experiences levels of social and economic disadvantage at significantly higher rates than that of non-Indigenous Queenslanders despite significant effort and investment by all levels of government and the community.

The environment in which the department operates is also being impacted by funding arrangements at the federal level. The Australian Government has significantly altered funding for programs and organisations that deliver services to Aboriginal and Torres Strait Islander people and communities in Queensland. These changes highlight the need for the department to be an agile and innovative organisation able to adapt to change to deliver quality services focused on addressing social and economic disadvantage.

The department, alongside the Department of the Premier and Cabinet and other Queensland Government agencies, has active and ongoing engagement with relevant Australian Government departments to align and coordinate efforts and resources for the benefit of Aboriginal and Torres Strait Islander Queenslanders.

Throughout the coming year, the department will continue its work to promote reconciliation and healing. The department's commitment is demonstrated through the Reparation for Stolen Wages Program and through the work to repatriate and return ancestral remains and secret sacred objects, as well as the ongoing commitment to providing services to Aboriginal and Torres Strait Islander people to assist them to connect them to their community and personal histories.

The department will develop and renew its strategies in the areas of justice and economic participation (focused on employment, procurement and business partnerships) which focus on closing the gap between Aboriginal and Torres Strait Islander and non-Indigenous Queenslanders.

Service performance

Performance statement

Economic Participation

Service area objective

To increase the economic participation of Aboriginal people and Torres Strait Islander people.

Service area description

This service area aims to increase the economic participation of Aboriginal people and Torres Strait Islander people in the Queensland economy by delivering policies, programs and services that result in Aboriginal people and Torres Strait Islander people entering and actively participating in the workforce and having more opportunities to secure businesses, to own land and to own their homes.

This includes brokering employment opportunities in various industry sectors; assisting aspiring Aboriginal and Torres Strait Islander home owners to move towards home ownership; improving business opportunities; and transferring identified State-owned lands and national parks to formal Aboriginal ownership.

2016-17 service area highlights

In 2016-17, the Economic Participation service area will contribute to the Queensland Government's objective for the community of creating jobs and a diverse economy, through the following initiatives:

- \$18.1 million over four years to continue and expand the role of the Remote Indigenous Land and Infrastructure Program Office. The Program Office will provide a one-stop shop in addressing land administration issues and co-ordinating all infrastructure projects, including capital and minor works, within 34 discrete Aboriginal and Torres Strait Islander communities and in so doing, maximise local jobs and economic opportunities
- \$15.3 million over four years to continue the Cape York Tenure Resolution Program which enables the transfer of State-owned lands and national parks to formal Aboriginal ownership in Cape York communities
- \$3 million over two years for statewide Economic Participation Partnerships projects that will lead to the employment of Aboriginal people and Torres Strait Islander people and an increased number of sustainable Indigenous businesses
- continue to broker employment opportunities for Aboriginal and Torres Strait Islander Queenslanders.

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Economic Participation				
Service standards				
<i>Effectiveness measures</i>				
Number of jobs for Aboriginal people and Torres Strait Islander people facilitated by the department	1, 2	400	851	500
Percentage of Aboriginal people and Torres Strait Islander people successfully employed three months after placement	3, 4	New measure	New measure	50%
Number of houses made available for ownership by Aboriginal people and Torres Strait Islander people in targeted communities	5, 6	22	22	22
Number of Aboriginal and Torres Strait Islander businesses securing government procurement	7	New measure	New measure	100
Value of government procurement from Aboriginal and Torres Strait Islander businesses	8	New measure	New measure	\$40 million
Number of hectares of State land and national parks transferred to Traditional Owners in Cape York Peninsula	9, 10	765,071 ha	54,510 ha	273,609 ha
<i>Efficiency measures¹¹</i>				

Notes:

1. This measure identifies the number of jobs that have been facilitated for Aboriginal people and Torres Strait Islander people through the Economic Participation Program. This program, which is delivered across the State, aims to increase the participation of Aboriginal and Torres Strait Islander Queenslanders in employment by facilitating jobs that are full-time, part-time or casual, as well as apprenticeships. The calculation of this measure is based on the total number of jobs where the individual has met the employment criteria.
2. The 2016-17 Target/Estimate reflects the projected labour market conditions and their potential impact on the level of jobs growth, while still seeking improvement on the 2015-16 Target/Estimate.
3. This new measure identifies the proportion of Aboriginal people and Torres Strait Islander people who remain in employment for three months after initial placement.
4. In developing the Target/Estimate for this measure, consideration has been given to external factors which are outside the control of the employee such as the national economic environment and technological developments.
5. This measure relates to those houses the department directly facilitated by working with government and non-government stakeholders, and targeted communities, to remove land tenure and legal roadblocks to home ownership, making land available for housing by surveying boundaries and providing infrastructure to enable the Department of Housing and Public Works to commence construction of new houses. Houses are deemed to be made available for ownership after Native Title has been addressed, the lot survey has been completed and registered, the Land Trustee has approved the home ownership application, and all development approvals have been approved by the Council.
6. Targeted communities include: Aurukun, Cherbourg, Doomadgee, Hope Vale, Kowanyama, Lockhart River, Mapoon, Mornington Island, Napranum, Northern Peninsula Area (five communities), Palm Island, Pompuraaw, Yarrabah, Woorabinda, Wujal, Torres Strait Islands (15 islands), Coen and Mossman Gorge.
7. This new measure assesses the department's progress in growing the number of Aboriginal and Torres Strait Islander businesses that have secured government procurement. The department links Aboriginal and Torres Strait Islander businesses with QTender government opportunities and facilitates workshops that provide Aboriginal and Torres Strait Islander businesses with practical advice on how to tender for Queensland Government business.
8. This new measure assesses the department's progress in increasing the value of government procurement from Aboriginal and Torres Strait Islander businesses. This measure is based on the value of Queensland Government procurement from known Aboriginal and Torres Strait Islander businesses and not-for-profit organisations, where the department has identified and linked Aboriginal and Torres Strait Islander businesses to government procurement opportunities.
9. This measure relates to assessing the number of hectares of State-owned land and national parks that have been transferred to Aboriginal ownership in order to provide Aboriginal people and Torres Strait Islander people with opportunities for economic development through business opportunities and involvement in land management. It is dependent on reaching agreement with the Native Title parties concerned.

10. Delays in negotiations involving major dealings for the transfer of State land and national parks to Traditional Owners beyond the department's control were experienced during 2015-16. A review of the priority dealings which can realistically be concluded, assuming Traditional Owners agreement, was undertaken in developing the Target/Estimate for 2016-17.
11. An efficiency measure is being developed and will be included in a future *Service Delivery Statement*.

Community Participation

Service area objective

To improve the community participation of Aboriginal people and Torres Strait Islander people.

Service area description

This service area aims to improve the community participation of Aboriginal people and Torres Strait Islander people by delivering policies, programs and services that result in connected, safe and caring communities and communities that value Aboriginal and Torres Strait Islander cultures and heritage. This includes whole-of-government leadership in addressing disparity in the areas of justice, health, education, employment and housing outcomes between Aboriginal and Torres Strait Islander and non-Aboriginal and Torres Strait Islander Queenslanders; administering cultural heritage legislation; and supporting non-government organisations to deliver programs that strengthen communities.

2016-17 service area highlights

In 2016-17, the Community Participation service area will contribute to the Government's objectives for the community of delivering quality frontline services, building safe, caring and connected communities, and protecting the environment through the following initiatives:

- leading, co-leading and supporting a number of recommendations from the Government's response to the Domestic and Family Violence Taskforce *Not Now, Not Ever* Report including co-designing and trialling a place-based, culturally appropriate integrated service model in a discrete community
- providing \$2.7 million over four years to support an integrated response to domestic and family violence in eight locations across the State
- co-leading the Aboriginal and Torres Strait Islander Child Protection Service Reform Project to address over-representation of Aboriginal and Torres Strait Islander children and families in the child protection system, with a focus on discrete communities and jointly leading the development and implementation of a Queensland action plan for vulnerable Aboriginal and Torres Strait Islander children and families
- implementing the Stolen Wages Reparations Taskforce recommendations. These include acknowledging the use of stolen wages and savings money by past governments to build key public infrastructure and to document the history of stolen wages and savings in Queensland. The Taskforce recommendations are considered important acts of reconciliation for Aboriginal and Torres Strait Islander Queenslanders and their families
- continuing to deliver the Welfare Reform program in the five communities of Aurukun, Coen, Doomadgee, Hope Vale and Mossman Gorge, including supporting the Family Responsibilities Commission to encourage welfare recipients to take responsibility for their lives and their families, and providing youth development activities, upgrades to infrastructure, parenting programs, and support to businesses and employment
- providing \$1.3 million for a From Jails to Jobs pilot initiative to deliver life changing opportunities for Aboriginal and Torres Strait offenders to 'break the cycle' of reoffending by gaining new skills and stable employment
- continuing to develop an Aboriginal and Torres Strait Islander Justice Strategy to complement and leverage existing and planned reform agendas and focus Queensland's significant investment in justice to develop new approaches and better outcomes for Aboriginal people and Torres Strait Islander people.

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
Service area: Community Participation				
Service standards <i>Effectiveness measure</i> Percentage of people participating in National Aboriginal and Islander Day Observance Committee (NAIDOC) events who believe that the event enhanced their appreciation for Aboriginal and Torres Strait Islander cultures	1	90%	97%	95%

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Target/Est.	2015-16 Est. Actual	2016-17 Target/Est.
<i>Efficiency measures</i>				
Average cost per cultural heritage search request processed	2	\$50	\$40	\$50
Average cost per community and personal histories request processed	3	\$3,000	\$2,851	\$3,000

Notes:

1. This measure assesses the enhanced community appreciation for Aboriginal and Torres Strait Islander cultures through a survey of participants at NAIDOC Week events.
2. This measure assesses the efficiency of the department's cultural heritage search request processes. The cost per search request processed calculation is based on staffing costs and the costs related to providing and maintaining the Cultural Heritage Database system.
3. This measure assesses the efficiency of the department's community and personal histories request processes. The cost per service request calculation is based on staffing and report production expenses.

Administered items

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

The Department of Aboriginal and Torres Strait Islander Partnerships administers funds on behalf of the State and Australian Government for payments to the Family Responsibilities Commission (FRC) as part of the Welfare Reform program and for royalty payments to the Western Cape Community Trust.

The FRC is jointly funded by the State and Australian Governments. Payments to the FRC are for operating costs for the Commission to support welfare reform community members restore socially responsible standards of behaviour, local authority and wellbeing.

The funding for the royalty payments is to meet the annual payment 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 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 Western Cape York Peninsula.

Until May 2016 the department administered the Aborigines Welfare Fund (AWF) bank account which held funds for the payments on deceased estates paid into the AWF under the provisions of the *Aboriginals Preservation and Protection Act 1939*.

The AWF was formally closed in May 2016 in response to a recommendation from the Stolen Wages Reparations Taskforce. A small amount of the residual funds will be retained by the department in a separate account to cover the cost of any remaining deceased estates, with the remaining applied to acts of reconciliation that publically acknowledge and record the history of stolen wages and savings in Queensland.

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

Departmental budget summary

The table below shows the total resources available in 2016-17 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 Partnerships	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹			
Deferred from previous year/s	5,250	3,109	5,188
Balance of service appropriation	49,931	48,686	69,279
Other revenue	62,940	54,337	40,840
Total income	118,121	106,132	115,307
Expenses			
Economic Participation	60,902	48,008	48,127
Community Participation	57,817	56,349	69,496
Total expenses	118,719	104,357	117,623
Operating surplus/deficit	(598)	1,775	(2,316)
Net assets	34,970	40,233	40,917
ADMINISTERED			
Revenue			
Commonwealth revenue	..	1,800	1,800
Appropriation revenue	9,935	12,544	12,571
Other administered revenue	25	5	..
Total revenue	9,960	14,349	14,371
Expenses			
Transfers to government	..	..	..
Administered expenses	9,935	14,344	14,371
Total expenses	9,935	14,344	14,371
Net assets	581	100	100

Note:

1. Appropriation revenue includes State and Commonwealth funding.

Service area sources of revenue¹

Sources of revenue 2016-17 Budget					
Department of Aboriginal and Torres Strait Islander Partnerships	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
Economic Participation	48,127	33,760	..	11,514	..
Community Participation	69,496	40,707	28,656	..	670
Total	117,623	74,467	28,656	11,514	670

Note:

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

Budget measures summary

This table shows a summary of budget measures relating to the department since the 2015-16 State Budget. Further details are contained in *Budget Paper 4*.

Department of Aboriginal and Torres Strait Islander Partnerships	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures					
Administered	..	..	..	..	..
Departmental ¹	1,642	13,178	12,188	9,651	5,952
Capital measures					
Administered	..	..	..	..	..
Departmental	..	3,000	..	..	..

Note:

- Figures reconcile with *Budget Paper 4*, including the whole-of-government expense measures 'Brisbane CBD government office agency rental impacts' and 'Reprioritisation allocations'.

Departmental capital program

Capital expenditure for the department for 2016-17 is estimated to be \$3.8 million. It includes \$3 million for land acquisitions under the Cape York Tenure Resolution Program which transfers land to Aboriginal Traditional Ownership and management. The remainder is for property, plant and equipment replacement in the department's retail stores and across the remainder of the department.

Capital budget

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Budget \$'000	2015-16 Est. Actual \$'000	2016-17 Budget \$'000
Capital purchases¹				
Total land, buildings and infrastructure		3,000
Total plant and equipment		1,120	947	820
Total other capital	
Total capital purchases		1,120	947	3,820

Note:

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

Staffing¹

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Budget	2015-16 Est. Actual	2016-17 Budget
Economic Participation		157	156	158
Community Participation		184	195	193
TOTAL	2, 3	341	351	351

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. In the increase in estimated actuals FTEs for 2015-16 compared to the 2015-16 Budget reflects resourcing for the reparations process and the transfer of a position from the Department of Education and Training to manage the Black Business Finder.
3. Corporate FTEs are allocated across the service to which they relate.

Budgeted financial statements

Analysis of budgeted financial statements

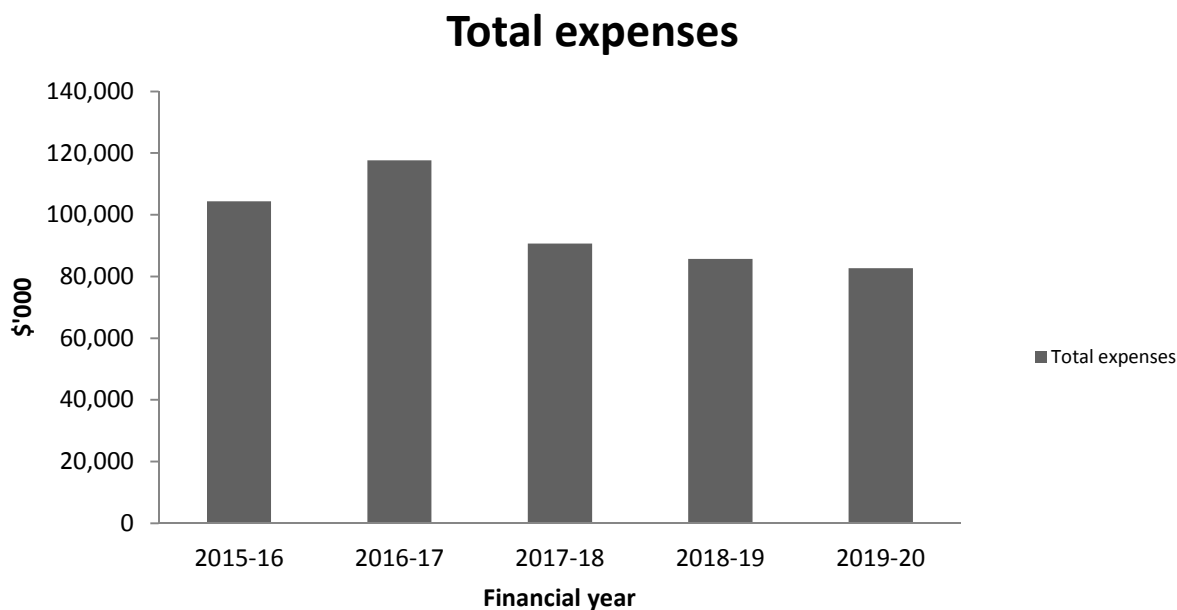
An analysis of the department's financial position, as reflected in the department's financial statements, is provided below.

Departmental income statement

Total expenses for 2016-17 are estimated to be \$117.6 million, an increase of \$13.3 million on the 2015-16 Estimated Actual for 2015-16. The increase in expenditure reflects policy decisions including the continuation of the Remote Indigenous Land and Infrastructure Program Office and the Cape York Tenure Resolution Program, and funding for new initiatives such as the From Jails to Jobs pilot, Economic Participation Partnerships Projects and to support an integrated response to domestic and family violence. An increase in the level of payments year-on-year is also expected for the second year of the three year Reparations for Stolen Wages Program.

Expenditure over the department's Forward Estimates reduces after 2016-17, mainly reflecting the completion of the current National Partnership Agreement on Remote Indigenous Housing and other infrastructure programs. The Reparations for Stolen Wages Program is planned to be completed by 2017-18.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The department's major assets are in land and buildings currently valued at \$16 million, plant and equipment valued at \$5.5 million and cash assets estimates of \$19.1 million. The department's receivables are estimated to be \$4.8 million by 30 June 2016 mainly for funding to be received from the Department of Housing and Public Works for remote Indigenous land and infrastructure development works. This is offset by payables of approximately \$7.4 million, mainly for amounts due to service providers for these works.

Controlled income statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	1,7,13	55,181	51,795	74,467
Taxes		..	..	..
User charges and fees		28,610	28,233	28,656
Royalties and land rents		..	..	..
Grants and other contributions	2,8,14	34,065	25,434	11,514
Interest		100	120	120
Other revenue	3,9	165	550	550
Gains on sale/revaluation of assets		..	..	..
Total income		118,121	106,132	115,307
EXPENSES				
Employee expenses	4,10,15	33,728	35,173	36,814
Supplies and services	5,11,16	52,375	46,104	66,440
Grants and subsidies	6,12,17	30,744	21,396	12,682
Depreciation and amortisation		1,561	1,388	1,388
Finance/borrowing costs		..	..	..
Other expenses		311	296	299
Losses on sale/revaluation of assets		..	..	..
Total expenses		118,719	104,357	117,623
OPERATING SURPLUS/(DEFICIT)	18	(598)	1,775	(2,316)

Controlled balance sheet

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	19	14,907	19,120	17,372
Receivables	20	7,309	4,847	4,847
Other financial assets		..	..	..
Inventories		2,607	2,987	2,987
Other		65	108	108
Non-financial assets held for sale		..	..	..
Total current assets		24,888	27,062	25,314
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		21,199	21,618	24,140
Intangibles		241	148	58
Other		..	..	..
Total non-current assets		21,440	21,766	24,198
TOTAL ASSETS		46,328	48,828	49,512
CURRENT LIABILITIES				
Payables	21	10,245	7,396	7,396
Accrued employee benefits		1,113	1,199	1,199
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		11,358	8,595	8,595
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		11,358	8,595	8,595
NET ASSETS/(LIABILITIES)		34,970	40,233	40,917
EQUITY				
TOTAL EQUITY		34,970	40,233	40,917

Controlled cash flow statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	22,27,32	55,181	50,991	74,467
User charges and fees		28,610	28,233	28,656
Royalties and land rent receipts		..	..	..
Grants and other contributions	23,28,33	34,065	25,434	11,514
Interest received		100	120	120
Taxes		..	..	..
Other		165	550	550
Outflows:				
Employee costs	24,29,34	(33,728)	(35,173)	(36,814)
Supplies and services	25,30,35	(52,375)	(46,104)	(66,440)
Grants and subsidies	25,31,36	(30,744)	(21,396)	(12,682)
Borrowing costs		..	..	..
Other		(311)	(296)	(299)
Net cash provided by or used in operating activities		963	2,359	(928)
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets	37	(1,120)	(947)	(3,820)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		(1,120)	(947)	(3,820)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	26,38	..	444	3,000
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by or used in financing activities		..	444	3,000
Net increase/(decrease) in cash held		(157)	1,856	(1,748)
Cash at the beginning of financial year		15,064	17,264	19,120
Cash transfers from restructure		..	..	..
Cash at the end of financial year		14,907	19,120	17,372

Administered income statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
INCOME				
Appropriation revenue	39,43	9,935	12,544	12,571
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions	40	..	1,800	1,800
Interest	41	25	5	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
Total income		9,960	14,349	14,371
EXPENSES				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies	42,44	9,935	14,344	14,371
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		..	..	..
Total expenses		9,935	14,344	14,371
OPERATING SURPLUS/(DEFICIT)		25	5	..

Administered balance sheet

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CURRENT ASSETS				
Cash assets	45	579	100	100
Receivables		2	..	..
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		581	100	100
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment		..	..	..
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		..	..	..
TOTAL ASSETS		581	100	100
CURRENT LIABILITIES				
Payables		..	..	..
Transfers to Government payable		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total current liabilities		..	..	..
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL LIABILITIES		..	..	..
NET ASSETS/(LIABILITIES)		581	100	100
EQUITY				
TOTAL EQUITY		581	100	100

Administered cash flow statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2015-16 Budget \$'000	2015-16 Est. Act. \$'000	2016-17 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Appropriation receipts	46,51	9,935	12,796	12,571
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions	47	..	1,800	1,800
Interest received	48	25	6	..
Taxes		..	..	..
Other		..	..	..
Outflows:				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies	49,52	(9,935)	(14,344)	(14,371)
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		..	..	..
Net cash provided by or used in operating activities		25	258	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by or used in investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	50	..	(444)	..
Net cash provided by or used in financing activities		..	(444)	..
Net increase/(decrease) in cash held		25	(186)	..
Cash at the beginning of financial year		554	286	100
Cash transfers from restructure		..	..	..
Cash at the end of financial year		579	100	100

Explanation of variances in the financial statements

Income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

1. The decrease in appropriation revenue primarily relates to the deferral of program funding, including the Welfare Reform Program and the Cape York Tenure Resolution Program to meet expected timing of service procurement and grant payments. This is offset by additional funding provided for administrative costs related to the Reparations for Stolen Wages Program during 2015-16.
2. The decrease in grants and other contributions revenue mainly relates to funding for land and infrastructure development related works under the National Partnership Agreement on Remote Indigenous Housing now scheduled for 2016-17.
3. The increase in other revenue relates to additional Retail Stores sundry revenue.
4. The increase in employee expenses reflects funding provided for administrative costs for the Reparations for Stolen Wages Program during 2015-16 and enterprise bargaining agreement adjustments.
5. The decrease in supplies and services mainly reflects deferral of expenditure, including: the Cape York Tenure Resolution Program following delays in finalising dealings; the Welfare Reform Program to meet project payment timings; and expenditure under the National Partnerships Agreement on Remote Indigenous Housing for community surveys.
6. The decrease in grants and subsidies primarily reflects the rescheduling of works under the National Partnership Agreement for Remote Indigenous Housing and other infrastructure programs to 2016-17.

Major variations between 2015-16 Budget and 2016-17 Budget include:

7. The increase in appropriation revenue includes additional funding provided to continue the Cape York Tenure Resolution Program and the Remote Indigenous Land and Infrastructure Program Office, as well as implement new initiatives including the From Jails to Jobs pilot and support for an integrated response to domestic and family violence. The increase also reflects an increase in the level of payments expected in the second year of the three year Reparations for Stolen Wages Program and rescheduling of other programs to 2016-17.
8. The decrease in grants and other contributions revenue primarily relates to current works under the National Partnership Agreement on Remote Indigenous Housing being substantially completed at 30 June 2016. Any further funding to the department for further land development work under the National Partnerships Agreement on Remote Indigenous Housing is yet to be finalised and is not reflected in the Forward Estimates.
9. The increase in other revenue relates to additional Retail Stores sundry revenue.
10. The increase in employee expenses includes funding provided for administration of the Reparations for Stolen Wages Program during 2015-16, the continuation of the Cape York Tenure Resolution Program, funding for resources as part of an integrated response to domestic and family violence and enterprise bargaining agreement costs.
11. The increase in supplies and services mainly reflects increased level payments year on year for Reparations for Stolen Wages Program, additional funding for the continuation of the Cape York Tenure Resolution Program, funding provided for the From Jails to Jobs pilot initiative and Economic Participation Partnership projects.
12. The decrease in grants and subsidies mainly reflects the current works under the National Partnership Agreement on Remote Indigenous Housing being substantially completed by 30 June 2016. Any further funding to the department for further land development work under the National Partnerships Agreement on Remote Indigenous Housing is yet to be finalised and is not reflected in the Forward Estimates.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

13. The increase in appropriation revenue includes additional funding provided to continue the Cape York Tenure Resolution Program and the Remote Indigenous Land and Infrastructure Program Office, as well as the implementation of new initiatives including the From Jails to Jobs pilot and support for an integrated response to domestic and family violence. The increase also reflects an increase in the level of payments expected in the second year of the three year Reparations for Stolen Wages Program and other rescheduling of other programs to 2016-17.

14. The decrease in grants and other contributions revenue relates to the completion of current works under the National Partnership Agreement on Remote Indigenous Housing by 30 June 2016 and grant funding for the Remote Indigenous Land and Infrastructure Program Office ceasing at 30 June 2016. Any further funding to the department for further land development work under the National Partnership Agreement on Remote Indigenous Housing is yet to be finalised and is not reflected in the Forward Estimates.
15. The increase in employee expenses reflects funding for resources to support an integrated response to domestic and family violence and enterprise bargaining agreement costs.
16. The increase in supplies and services mainly reflects increased level of payments year-on-year for Reparations for Stolen Wages Program, new funding provided for the From Jails to Jobs pilot initiative and Economic Participation Partnership Projects and the rescheduling of other programs to 2016-17.
17. The decrease in grants and subsidies is due to current works under the National Partnership Agreement on Remote Indigenous Housing being substantially completed by 30 June 2016. Any further funding to the department for further land development work under the National Partnership Agreement on Remote Indigenous Housing is yet to be finalised and is not reflected in the Forward Estimates.
18. The change in the operating result reflects expenditure expected in 2016-17 for which funding was received and reported in the department's accounts in a prior year. The expenditure is primarily for infrastructure works in discrete Indigenous communities.

Balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

19. The increase in cash assets is mainly due to funds received in prior years originally budgeted to be expended in 2015-16, but now expected to be expended in 2016-17, resulting in a higher cash balance at the end of 2015-16 than originally budgeted. This funding is principally for infrastructure works in discrete communities.
20. The decrease in receivables reflects a reduction in the estimate of grant funding due from the Department of Housing and Public Works for remote Indigenous land and infrastructure works at year end.
21. The decrease in payables primarily relates to a reduction in amounts expected to be due to contractors at year end for remote Indigenous land and infrastructure works.

Cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

22. The decrease in appropriation receipts primarily relates to the deferral of program funding, including the Welfare Reform Program and the Cape York Tenure Resolution Program to meet expected timing of service procurement and grant payments, offset by additional funding provided for administrative costs related to the Reparations for Stolen Wages Program.
23. The decrease in grants and other contributions revenue mainly relates to funding for land and infrastructure development related works under the National Partnership Agreement on Remote Indigenous Housing now scheduled for 2016-17.
24. The increase in employee expenses reflects funding provided for administrative costs for the Reparations for Stolen Wages Program provided during the year and enterprise bargaining agreement costs.
25. The decrease in supplies and services and grants and subsidies primarily reflects funding that has been deferred to 2016-17 to meet the timing of works and program expenditure.
26. The increase in equity injection reflects funding transfer from administered following the closure of the Aborigines Welfare Fund to be applied to acts of reconciliation that publically acknowledge and document the history of stolen wages and savings in Queensland.

Major variations between 2015-16 Budget and 2016-17 Budget include:

27. The increase in appropriation revenue reflects increased year-on-year expenditure related to the three year Reparations for Stolen Wages Program and includes funding provided to continue the Remote Indigenous Land and Infrastructure Program Office and the Cape York Tenure Resolution Program, and funding for other new initiatives.
28. The decrease in grants and other contributions revenue primarily relates to the completion of current land and infrastructure development related works under the National Partnership Agreement on Remote Indigenous Housing by 30 June 2016. Grant funding previously provided to the Remote Indigenous Land and Infrastructure Program Office also ceases at 30 June 2016. Any further funding to the department for further land development work under the National Partnership Agreement on Remote Indigenous Housing is yet to be finalised and is not reflected in the Forward Estimates.

29. The increase in employee expenses primarily relates to resourcing for the Reparations for Stolen Wages Program, additional resourcing for an integrated response to domestic and family violence and enterprise bargaining agreement costs.
30. The increase in supplies and services mainly reflects year-on-year increase in payments for the Reparations for Stolen Wages Program, additional funding provided for new initiatives, the continuation of the Cape York Tenure Resolution Program and rescheduling of other programs to 2016-17.
31. The decrease in grants and subsidies mainly reflects the current works under the National Partnership Agreement on Remote Indigenous Housing being substantially completed by 30 June 2016. Any further funding to the department for further land development work under the National Partnership Agreement on Remote Indigenous Housing is yet to be finalised and is not reflected in the Forward Estimates.

Major variations between 2015-16 Estimated Actual and the 2016-17 Budget include:

32. The increase in appropriation revenue mainly reflects increased year-on-year expenditure for the three year Reparations for Stolen Wages Program, additional funding provided to continue the Cape York Tenure Resolution Program and the Remote Indigenous Land and Infrastructure Program Office and other new initiatives.
33. The decrease in grants and other contributions revenue relates to completion of current works under the National Partnership Agreement on Remote Indigenous Housing by 30 June 2016, and grant funding for the Remote Indigenous Land and Infrastructure Program Office ceasing at 30 June 2016. Any further funding to the department for further land development work under the National Partnership Agreement on Remote Indigenous Housing is yet to be finalised and is not reflected in the Forward Estimates.
34. The increase in employee expenses reflects funding for resources to support an intergrated response to domestic and family violence and enterprise bargaining agreement costs.
35. The increase in supplies and services mainly reflects increased level of payments year-on-year for Reparations for Stolen Wages Program, new funding provided for the From Jails to Jobs pilot initiative and Economic Participation Partnership Projects and rescheduling of other programs to 2016-17.
36. The decrease in grants and subsidies is mainly due to current land and infrastructure development works under the National Partnership Agreement on Remote Indigenous Housing expected to be completed by 30 June 2016. Any further funding to the department for further land development work under the National Partnership Agreement on Remote Indigenous Housing is yet to be finalised and is not reflected in the Forward Estimates.
37. The increase in payments for non-financial assets reflects expenditure under the Cape York Tenure Resolution Program.
38. The increase in equity injection includes capital funding for the Cape York Tenure Resolution Program.

Administered income statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

39. The increase in appropriation revenue mainly reflects additional funding provided for the 2016 payment to the Western Cape Communities Trust under the Western Cape Communities Co-existence Agreement.
40. The increase in grants and other contributions recognises the Australian Government's contribution to the operating costs of the Family Responsibilities Commission.
41. The decrease in interest relates to the closure of the Aborigines Welfare Fund.
42. The increase in grants and subsidies mainly reflects additional funding provided for the 2016 payment to the Western Cape Communities Trust and Commonwealth funding for the Family Responsibilities Commission.

Major variations between 2015-16 Budget and 2016-17 Budget include:

43. The increase in appropriation revenue reflects additional funding budgeted for the 2016 payment to the Western Cape Communities Trust under the Western Cape Communities Co-existence Agreement.
44. The increase in grants and subsidies mainly reflects additional funding provided for the 2016 payment to the Western Cape Communities Trust and Commonwealth funding for the Family Responsibilities Commission.

Administered balance sheet

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

45. The reduction in cash assets reflects the transfer of funds following the closure of the Aborigines Welfare Fund bank account. Residual funds have been transferred from Administered to Controlled and will be applied to acts of reconciliation that publically acknowledge and document the history of stolen wages and savings in Queensland.

Administered cash flow statement

Major variations between 2015-16 Budget and 2015-16 Estimated Actual include:

46. The increase in appropriation revenue mainly reflects additional funding provided for the 2016 payment to the Western Cape Communities Trust under the Western Cape Communities Co-existence Agreement.
47. The increase in grants and other contributions reflects the recognition of Australian Government's contribution to the costs of the Family Responsibilities Commission.
48. The decrease in interest received relates to the closure of the Aborigines Welfare Fund.
49. The increase in grants and subsidies outflows reflects additional funding provided for the 2016 payment to the Western Cape Communities Trust and Commonwealth funding for the Family Responsibilities Commission.
50. The equity withdrawal reflects the transfer of funds following the closure of the Aborigines Welfare Fund bank account. Residual funds have been transferred from Administered to Controlled and will be applied to acts of reconciliation that publically acknowledge and document the history of stolen wages and savings in Queensland.

Major variations between 2015-16 Budget and 2016-17 Budget include:

51. The increase in appropriation revenue mainly reflects additional funding provided for the 2016 payment to the Western Cape Communities Trust under the Western Cape Communities Co-existence agreement.
52. The increase in grants and subsidies mainly reflects additional funding provided for the 2016 payment to the Western Cape Communities Trust and Commonwealth funding for the Family Responsibilities Commission.

Glossary of terms

Accrual accounting	Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.
Administered items	Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.
Agency/entity	Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.
Appropriation	Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> • delivery of agreed services • administered items • adjustment of the Government's equity in agencies, including acquiring of capital.
Balance sheet	A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.
Capital	A term used to refer to an entity's stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.
Cash Flow Statement	A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.
Controlled Items	Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.
Depreciation	The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.
Equity	Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity's accumulated surpluses/losses, capital injections and any reserves.
Equity injection	An increase in the investment of the Government in a public sector agency.
Financial statements	Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.

Income statement	A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-source revenue	Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	Key policy areas that will be the focus of Government activity.
Services	The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.

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

