

# **SERVICE DELIVERY STATEMENTS**

**Department of Aboriginal and  
Torres Strait Islander Partnerships**

# 2017-18 Queensland Budget Papers

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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 Minister for Local Government and Minister for Aboriginal and Torres Strait Islander Partnerships:

<p style="text-align: center;"><b>Minister for Local Government and Minister for Aboriginal and Torres Strait Islander Partnerships</b></p> <p style="text-align: center;">The Honourable Mark Furner MP</p>
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<p style="text-align: center;"><b>Department of Aboriginal and Torres Strait Islander Partnerships</b></p> <p style="text-align: center;">Director-General: Clare O'Connor</p>
<p><b>Service area 1:</b> Economic Participation</p>
<p><b>Service area 2:</b> Community Participation</p>

Additional information can be sourced from: [www.datsip.qld.gov.au](http://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 improving the economic and community participation, and promoting the cultural recognition of Aboriginal and Torres Strait Islander Queenslanders.

The department contributes to the following Queensland Government objectives:

- 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 people and Torres Strait Islander ownership
- building safe, caring and connected communities: by working with government agencies, community representatives and industry groups 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 the Welfare Reform program; and providing the Wages and Savings Reparations Scheme for Aboriginal and Torres Strait Islander Queenslanders
- delivering quality frontline services: by connecting Aboriginal people and Torres Strait Islander people to their community and family histories and supporting strategies that improve the cultural capability of the Queensland public sector
- protecting the environment: by administering and managing Aboriginal and Torres Strait Islander cultural heritage.

For 2017-18, the department's key priorities are to:

- develop an Indigenous Procurement Policy to grow Aboriginal and Torres Strait Islander businesses, harness private sector growth and create employment for Aboriginal and Torres Strait Islander Queenslanders
- increase Aboriginal and Torres Strait Islander people's share of total employment in the Queensland public sector and build cultural capability across government
- continue to implement an integrated approach to capital works in discrete communities to maximise jobs for local people and economic opportunities
- work with Aboriginal and Torres Strait Islander communities that have Alcohol Management Plans in place to support and assist them with the management of alcohol in their communities
- support reconciliation for Aboriginal and Torres Strait Islander Queenslanders through initiatives such as the Reparations Scheme and the development of the Queensland Government Reconciliation Action Plan
- continue the program of land transfers to Traditional Owners in Cape York Peninsula generating and expanding employment and economic opportunities
- broker education, training and employment opportunities for Aboriginal and Torres Strait Islander Queenslanders
- continue to work with partner agencies to address the impacts of domestic and family violence in Aboriginal and Torres Strait Islander communities
- jointly lead the implementation of a strategy and action plan to reduce Aboriginal and Torres Strait Islander over-representation in the child protection system and close the gap in life outcomes for vulnerable Aboriginal and Torres Strait Islander children, young people and families
- support implementation of the Queensland Government's Strategic Blueprint for Queensland's North West Minerals Province, which aimed at facilitating a strong and prosperous future for the region and ongoing opportunities for Aboriginal and Torres Strait Islander Queenslanders
- partner with all levels of government, industry and community representatives to reduce the gap between Aboriginal and Torres Strait Islander and non-Indigenous Queenslanders in the priority areas of health, education (including early childhood), justice, housing, and jobs whether they live in remote, urban or regional settings
- reframe the relationship between government and Aboriginal and Torres Strait Islander Queenslanders through new ways of engagement and exploring innovative investment models.

The *Closing the Gap — Prime Minister's Report 2017* outlined the ongoing challenge nationally to improve the life opportunities of Aboriginal people and Torres Strait Islander people in Queensland's urban, regional and remote communities. The department will continue to work closely with local leaders, strategic partners, industry and communities to improve the economic and community participation outcomes for Aboriginal and Torres Strait Islander 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 for formal Aboriginal ownership.

#### 2017-18 service area highlights

Key economic participation highlights for 2017-18 include:

- develop an Indigenous Procurement Policy which aims to increase the Aboriginal and Torres Strait Islander business share of Government procurement as a pathway to increase Aboriginal and Torres Strait Islander Queenslanders economic participation through jobs and business ownership
- increase Aboriginal and Torres Strait Islander people's share of total employment in the Queensland public sector from the current rate of around 2% to 3% by 2022
- continue to implement an integrated approach to capital works in the discrete communities to maximise local jobs and economic opportunities
- broker employment opportunities for Aboriginal and Torres Strait Islander Queenslanders.

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Target/Est.	2016-17 Est. Actual	2017-18 Target/Est.
<b>Service area: Economic Participation</b>				
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Number of job placements for Aboriginal people and Torres Strait Islander people facilitated by the department	1, 2, 3	500	1000	610
Percentage of Aboriginal people and Torres Strait Islander people successfully employed three months after placement	4, 5	50%	77%	60%
Number of houses made available for ownership by Aboriginal people and Torres Strait Islander people in targeted communities	6, 7	22	22	22
Number of Aboriginal and Torres Strait Islander businesses securing government procurement	8	100	225	225

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Target/Est.	2016-17 Est. Actual	2017-18 Target/Est.
Value of government procurement from Aboriginal and Torres Strait Islander businesses	9	\$40 million	\$172 million	\$172 million
Number of hectares of State land and national parks transferred to Traditional Owners in Cape York Peninsula	10, 11, 12	273,609 ha	374,352 ha	384,290 ha
<i>Efficiency measure</i> Total cost per hour of economic participation policy	13, 14	New measure	New measure	\$95

Notes:

- The wording of the jobs measure has been amended from the number of 'jobs' to the number of 'job placements' to provide greater clarity regarding how this measure is calculated. The calculation methodology for the measure remains unchanged.
- This measure identifies the number of job placements 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 job placements that are full-time, part-time or casual, as well as apprenticeships. The calculation of this measure is based on the total number of job placements where the individual has met the employment criteria.
- Targets/Estimates reflect the projected labour market conditions and their potential impact on the level of jobs growth at the time. The 2016-17 Estimated Actual exceeds the 2016-17 target reflecting the department's efforts to maximise job opportunities across a range of sectors through increased industry engagement, including entering into memoranda of understanding with key industry groups and employers, the youth engagement program and through government infrastructure investment.
- This measure identifies the proportion of Aboriginal people and Torres Strait Islander people who remain in employment for three months after initial placement.
- The increase in the 2016-17 Estimated Actual reflects the department's focus on identifying wherever possible long-term job opportunities. In developing the 2017-18 Target/Estimate for this measure, consideration has been given to external factors which are outside the control of the employee, such as the local and national economic environment.
- This measure relates to those houses the department directly facilitated by working with government and non-government stakeholders and targeted communities, to remove legal and land tenure roadblocks to home ownership, to make land available for housing by surveying boundaries, and to provide 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.
- Targeted communities include: Aurukun, Cherbourg, Woorabinda, Doomadgee, Hope Vale, Kowanyama, Lockhart River, Mapoon, Mornington Island, Napranum, Northern Peninsula Area (5 communities), Palm Island, Pormpuraaw, Yarrabah, Wujal Wujal, Torres Strait Islands (15 islands), Coen and Mossman Gorge.
- This measure assesses the Queensland Government'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 in conjunction with the Department of State Development that provide Aboriginal and Torres Strait Islander businesses with practical advice on how to tender for Queensland Government business. The increase in the 2016-17 Estimated Actual compared to the 2016-17 Target reflects an increased number of Indigenous businesses identified through the Black Business Finder and Supply Nation databases.
- This measure assesses the Queensland Government's progress in increasing the value of government procurement from known Aboriginal and Torres Strait Islander businesses and not-for-profit organisations. The increase in the 2016-17 Estimated Actual compared to the 2016-17 Target reflects the increased number of identified Indigenous businesses securing government procurement.
- This is a whole-of-Government measure which 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. The department's role is to administer the Cape York Peninsula Tenure Resolution Program, which has dual functions of returning land ownership to Aboriginal Traditional Owners and protecting the outstanding natural and cultural values of Cape York Peninsula in jointly managed national parks (Cape York Peninsula Aboriginal Land (CYPAL)). The measure is dependent on reaching agreement with the Native Title parties concerned.
- The department works in partnership with other government agencies including Queensland Parks and Wildlife Service and the Department of Natural Resources and Mines through service level agreements. To deliver this Program, the department has also partnered with Balkanu Cape York Development Corporation and Jabalbina Aboriginal Corporation to provide support and independent legal advice to Aboriginal people throughout the land dealing negotiations.
- The increase in the 2017-18 Target/Estimate compared with the 2016-17 Target/Estimate relates to size of the Thayanaku land dealing scheduled for transfer in 2017-18 which has a total area of 384,290 ha.
- This new measure assesses the department's efficiency in delivering economic participation policy advice and development by monitoring trend data over time in relation to the total cost per hour of economic participation policy advice and development delivered.
- The calculation of this measure is based on the department's Policy Branch costs which include salaries, operating costs such as telecommunications, accommodation and corporate overhead costs, and full-time equivalents related to the provision of routine economic participation policy advice and policy development.

## 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 and programs that result in greater social cohesion, connected communities and communities that protect and value Aboriginal and Torres Strait Islander cultures and heritage. This includes supporting key reforms related to child protection, domestic violence and justice; leading whole-of-government efforts to improve the life outcomes for Aboriginal and Torres Strait Islander Queenslanders; and supporting targeted communities in restoring social norms and re-establishing local authority.

### 2017-18 service area highlights

Key community participation highlights for 2017-18 include:

- partner with all levels of government, industry and community representatives, including Elders' groups, to 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 and jobs
- jointly lead the implementation of a strategy and action plan to reduce Aboriginal and Torres Strait Islander over-representation in the child protection system
- support the Queensland Government response to the Youth Sexual Violence and Abuse Steering Committee Final Report, providing specific advice and support in relation to targeted, culturally responsive approaches for Aboriginal and Torres Strait Islander children and young people
- work with Queensland's five Welfare Reform communities of Aurukun, Hopevale, Mossman Gorge, Coen and Doomadgee, to build on community achievements and successes to date, and to support communities to collaboratively consider how the Queensland Government can continue to support each of these communities into the future
- progress funding reform work, including trialling social reinvestment strategies to deliver better outcomes for remote and discrete Aboriginal and Torres Strait Islander communities
- support activities that promote reconciliation and recognise, acknowledge and maintain culture.

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Target/Est.	2016-17 Est. Actual	2017-18 Target/Est.
<b>Service area: Community Participation</b>				
<b>Service standards</b>				
<i>Effectiveness measures</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	95%	89%	95%
<i>Efficiency measures</i>				
Average cost per cultural heritage search request processed	2, 3	\$50	\$40	\$50
Average cost per community and personal histories request processed	4, 5	\$3,000	\$4,000	\$4,000



Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Target/Est.	2016-17 Est. Actual	2017-18 Target/Est.
Total cost per hour of community participation policy	6, 7	New measure	New measure	\$95

Notes:

1. This measure assesses the overall satisfaction of survey participants at NAIDOC Week events in terms of whether the events enhanced their community appreciation for Aboriginal and Torres Strait Islander cultures. The survey data is based on a random sample of community members participating in NAIDOC Week events and excludes government representatives.
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, and includes overheads such as accommodation, information technology and corporate costs. The 2016-17 Estimated Actual is less than the 2016-17 target due to the higher than anticipated number of search requests during the year.
3. The department considers that this efficiency measure relates to a significant component of the department's service delivery which ensures that land users, Aboriginal and Torres Strait Islander parties and the public are able to access cultural heritage information to assess the cultural value of particular areas.
4. 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, and includes overheads such as accommodation and corporate costs. The increase in the Target/Estimate from \$3,000 in 2016-17 to \$4,000 Estimated Actual in 2016-17 and 2017-18 is due to the changes in the nature of the requests required to be completed by the department and their degree of complexity. For example, requests relating to the Redress process have now been completed; these requests were able to be finalised relatively quickly in comparison to the majority of requests received by the department. The department is now undertaking considerably more complex requests that are more time consuming to complete, for example, Native Title and work history requests.
5. The department considers that this efficiency measure relates to a significant component of the department's service delivery that ensures that Aboriginal and Torres Strait Islander Queenslanders have access to community and personal histories services that enable them to reconnect with their families and traditional country.
6. This new measure assesses the department's efficiency in delivering community participation policy advice and development by monitoring trend data over time in relation to the total cost per hour of community participation policy advice and development delivered.
7. The calculation of this measure is based on the department's Policy Branch costs which include salaries, operating costs such as telecommunications, accommodation and corporate overhead costs, and full-time equivalents related to the provision of routine community participation policy advice and policy development.

## 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 which include 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 Queensland 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.

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 2017-18 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	2016-17 Budget \$'000	2016-17 Est. Actual \$'000	2017-18 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	5,188	4,683	18,868
Balance of service appropriation	69,279	57,274	66,608
Other revenue	40,840	40,361	4,386
<b>Total income</b>	<b>115,307</b>	<b>102,318</b>	<b>89,862</b>
<b>Expenses</b>			
Economic Participation	48,127	47,860	48,281
Community Participation	69,496	74,739	43,931
<b>Total expenses</b>	<b>117,623</b>	<b>122,599</b>	<b>92,212</b>
<b>Operating surplus/deficit</b>	<b>(2,316)</b>	<b>(20,281)</b>	<b>(2,350)</b>
<b>Net assets</b>	<b>40,917</b>	<b>21,540</b>	<b>25,190</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	1,800	900	..
Appropriation revenue	12,571	12,316	12,266
Other administered revenue	..	..	..
<b>Total revenue</b>	<b>14,371</b>	<b>13,216</b>	<b>12,266</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	14,371	14,116	12,266
<b>Total expenses</b>	<b>14,371</b>	<b>14,116</b>	<b>12,266</b>
<b>Net assets</b>	<b>100</b>	<b>102</b>	<b>102</b>

Note:

1. Includes State and Commonwealth funding.

## Service area sources of revenue<sup>1</sup>

Sources of revenue 2017-18 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	48,281	41,889	..	..	4,386
Community Participation	43,931	43,587	..	..	..
<b>Total<sup>2</sup></b>	<b>92,212</b>	<b>85,476</b>	<b>..</b>	<b>..</b>	<b>4,386</b>

Notes:

1. Explanations of variances are provided in the financial statements.
2. Total cost includes the budgeted deficit of \$2.35 million.

## Budget measures summary

This table shows a summary of budget measures relating to the department since the 2016-17 State Budget. Further details are contained in *Budget Measures (Budget Paper 4)*.

Department of Aboriginal and Torres Strait Islander Partnerships	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
<b>Revenue measures</b>					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Expense measures<sup>1</sup></b>					
Administered	..	..	..	..	..
Departmental	2,733	9,445	4,494	3,408	2,667
<b>Capital measures</b>					
Administered	..	..	..	..	..
Departmental	..	3,000	..	..	..

Note:

- Figures include the whole-of-government expense measures 'Reprioritisations', 'Brisbane CBD government office agency rental impacts' and 'Government employee housing'. Numbers may not reconcile with *Budget Measures (Budget Paper 4)* because it does not represent the full amount of additional funding provided to agencies since the 2016-17 Budget. For further explanation, refer to Explanation of Scope and Terms in Chapter 1 of *Budget Measures (Budget Paper 4)*.

## Departmental capital program

Capital purchases for the Department of Aboriginal and Torres Strait Islander Partnerships is estimated to be \$6.5 million in 2017-18 primarily relating to \$6 million for land acquisitions under Cape York Peninsula Tenure Resolution Program which transfers land to Aboriginal Traditional Ownership and management. The remainder is for ongoing asset replacement across the department.

## Capital budget

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Budget \$'000	2016-17 Est. Actual \$'000	2017-18 Budget \$'000
<b>Capital purchases<sup>1</sup></b>				
Total land, buildings and infrastructure		3,000	..	6,000
Total plant and equipment		820	731	509
Total other capital		..	..	..
<b>Total capital purchases</b>		<b>3,820</b>	<b>731</b>	<b>6,509</b>

Note:

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

# Staffing<sup>1</sup>

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Budget	2016-17 Est. Actual	2017-18 Budget
Economic Participation		158	164	163
Community Participation		193	151	152
<b>TOTAL</b>	<b>2, 3</b>	<b>351</b>	<b>315</b>	<b>315</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate FTEs are allocated across the service to which they relate.
3. The decrease in 2016-17 Estimated Actual compared to the 2016-17 budget is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017, offset by additional regional resources provided for an enhanced Youth Employment Program as part of the Jobs and Regional Growth Fund.

# Budgeted financial statements

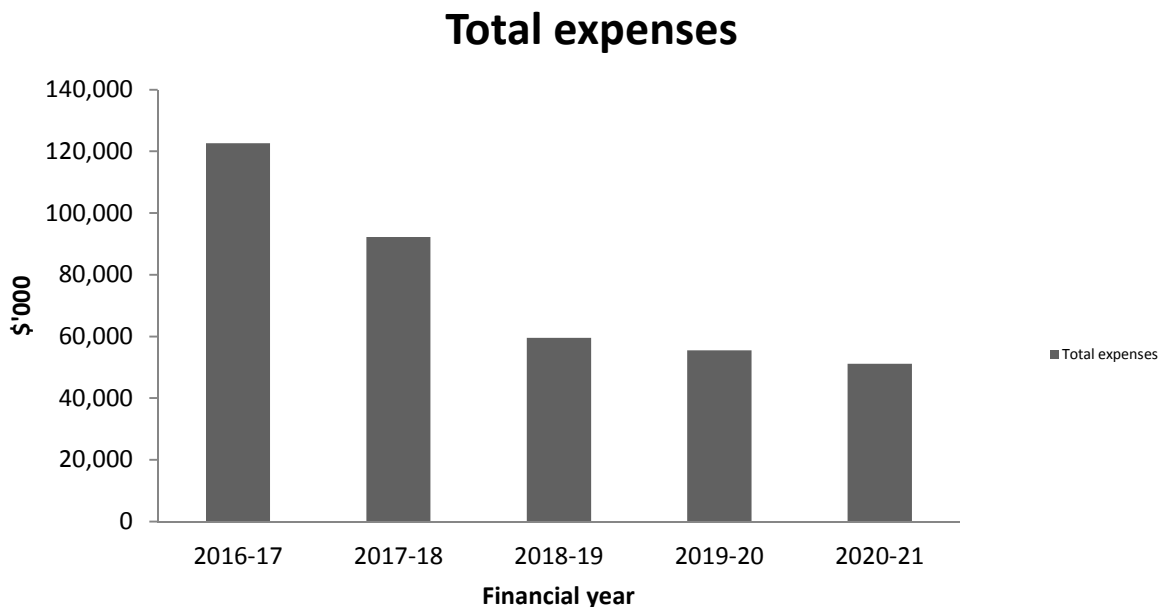
## Analysis of budgeted financial statements

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

### Departmental income statement

Total expenses for 2017-18 are estimated to be \$92.2 million, a decrease of \$30.4 million on the 2016-17 Estimated Actual. The decrease reflects the transfer of the department's Retail Stores operations to Community Enterprise Queensland and the finalisation of the majority of the current National Partnership Agreement on Remote Indigenous Housing program. These reductions are partially offset by increased Reparation payments, additional funding to support community and personal histories evidentiary requirements and deferrals of expenditure primarily for the Cape York Peninsula Tenure Resolution program.

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



The reduction in the department's expenditure after 2017-18 primarily reflects the completion of the current National Partnership Agreement on Remote Indigenous Housing and other infrastructure programs. The three year \$21 million Reparations Scheme is also planned to be completed by 30 June 2018.

### Departmental balance sheet

The department's land and buildings are currently valued at \$15.9 million, plant and equipment valued at \$1.5 million and cash estimates of \$6 million. The department's receivables are estimated to be \$4.2 million, mainly 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 \$4.8 million primarily due to service providers for these works.



# Controlled income statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Budget \$'000	2016-17 Est. Act. \$'000	2017-18 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,10,19	74,467	61,957	85,476
Taxes		..	..	..
User charges and fees	2,11,20	28,656	23,916	..
Royalties and land rents		..	..	..
Grants and other contributions	3,12,21	11,514	15,939	4,386
Interest	4,13,22	120	75	..
Other revenue	5,14,23	550	431	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>115,307</b>	<b>102,318</b>	<b>89,862</b>
<b>EXPENSES</b>				
Employee expenses	6,15,24	36,814	37,970	35,286
Supplies and services	7,16,25	66,440	41,533	38,368
Grants and subsidies	8,17,26	12,682	41,473	17,835
Depreciation and amortisation	18,27	1,388	1,299	509
Finance/borrowing costs		..	..	..
Other expenses		299	324	214
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>117,623</b>	<b>122,599</b>	<b>92,212</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>9,28</b>	<b>(2,316)</b>	<b>(20,281)</b>	<b>(2,350)</b>

# Controlled balance sheet

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Budget \$'000	2016-17 Est. Act. \$'000	2017-18 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	29,35	17,372	6,020	3,670
Receivables	30,36	4,847	4,169	4,169
Other financial assets		..	..	..
Inventories	31,37	2,987	..	..
Other		108	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>25,314</b>	<b>10,189</b>	<b>7,839</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	32,40	24,140	17,320	23,410
Intangibles		58	104	14
Other		..	..	..
<b>Total non-current assets</b>		<b>24,198</b>	<b>17,424</b>	<b>23,424</b>
<b>TOTAL ASSETS</b>		<b>49,512</b>	<b>27,613</b>	<b>31,263</b>
<b>CURRENT LIABILITIES</b>				
Payables	33,38	7,396	4,773	4,773
Accrued employee benefits		1,199	1,300	1,300
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>8,595</b>	<b>6,073</b>	<b>6,073</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>8,595</b>	<b>6,073</b>	<b>6,073</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>40,917</b>	<b>21,540</b>	<b>25,190</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	34,39,41	<b>40,917</b>	<b>21,540</b>	<b>25,190</b>

# Controlled cash flow statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Budget \$'000	2016-17 Est. Act. \$'000	2017-18 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts	42,53,62	74,467	62,462	85,476
User charges and fees	43,54,63	28,656	23,916	..
Royalties and land rent receipts		..	..	..
Grants and other contributions	44,55,64	11,514	15,939	4,386
Interest received	45,56,65	120	75	..
Taxes		..	..	..
Other	46,57,66	550	431	..
<b>Outflows:</b>				
Employee costs	47,58,67	(36,814)	(37,970)	(35,286)
Supplies and services	48,59,68	(66,440)	(41,533)	(38,368)
Grants and subsidies	49,60,69	(12,682)	(22,957)	(17,835)
Borrowing costs		..	..	..
Other		(299)	(324)	(214)
<b>Net cash provided by or used in operating activities</b>		<b>(928)</b>	<b>39</b>	<b>(1,841)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets	50,61,70	(3,820)	(731)	(6,509)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(3,820)</b>	<b>(731)</b>	<b>(6,509)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	51,71	3,000	..	6,000
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		<b>3,000</b>	<b>..</b>	<b>6,000</b>
<b>Net increase/(decrease) in cash held</b>		<b>(1,748)</b>	<b>(692)</b>	<b>(2,350)</b>
<b>Cash at the beginning of financial year</b>		<b>19,120</b>	<b>19,978</b>	<b>6,020</b>
Cash transfers from restructure	52,72	..	(13,266)	..
<b>Cash at the end of financial year</b>		<b>17,372</b>	<b>6,020</b>	<b>3,670</b>

# Administered income statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Budget \$'000	2016-17 Est. Act. \$'000	2017-18 Budget \$'000
<b>INCOME</b>				
Appropriation revenue		12,571	12,316	12,266
Taxes		..	..	..
User charges and fees		..	..	..
Royalties and land rents		..	..	..
Grants and other contributions	73,75,77	1,800	900	..
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>14,371</b>	<b>13,216</b>	<b>12,266</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		..	..	..
Grants and subsidies	76,78	14,371	14,116	12,266
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government		..	..	..
<b>Total expenses</b>		<b>14,371</b>	<b>14,116</b>	<b>12,266</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>74,79</b>	<b>..</b>	<b>(900)</b>	<b>..</b>

# Administered balance sheet

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Budget \$'000	2016-17 Est. Act. \$'000	2017-18 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		100	201	201
Receivables		..	1	1
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>100</b>	<b>202</b>	<b>202</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>100</b>	<b>202</b>	<b>202</b>
<b>CURRENT LIABILITIES</b>				
Payables		..	100	100
Transfers to Government payable		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total current liabilities</b>		<b>..</b>	<b>100</b>	<b>100</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>..</b>	<b>100</b>	<b>100</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>100</b>	<b>102</b>	<b>102</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>100</b>	<b>102</b>	<b>102</b>

# Administered cash flow statement

Department of Aboriginal and Torres Strait Islander Partnerships	Notes	2016-17 Budget \$'000	2016-17 Est. Act. \$'000	2017-18 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		12,571	12,316	12,266
User charges and fees		..	..	..
Royalties and land rent receipts		..	..	..
Grants and other contributions	80,81,83	1,800	900	..
Interest received		..	..	..
Taxes		..	..	..
Other		..	..	..
<b>Outflows:</b>				
Employee costs		..	..	..
Supplies and services		..	..	..
Grants and subsidies	82,84	(14,371)	(14,116)	(12,266)
Borrowing costs		..	..	..
Other		..	..	..
Transfers to Government		..	..	..
<b>Net cash provided by or used in operating activities</b>		..	<b>(900)</b>	..
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or 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 or used in financing activities</b>		..	..	..
<b>Net increase/(decrease) in cash held</b>		..	<b>(900)</b>	..
<b>Cash at the beginning of financial year</b>		<b>100</b>	<b>1,101</b>	<b>201</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>100</b>	<b>201</b>	<b>201</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2016-17 Budget and 2016-17 Estimated Actual include:

1. The decrease in appropriation revenue is primarily due to funding deferred to future years for the Cape York Tenure Peninsula Resolution Program, Repairs Program and the Remote Indigenous Land and Infrastructure Program Office.
2. The decrease in user charges and fees is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
3. The increase in grants and other contributions mainly relates to the scheduling of National Partnership Agreement on Remote Indigenous Housing funding received for land and infrastructure development related works.
4. The decrease in interest is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
5. The decrease in other revenue is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
6. The increase in employee expenses is primarily due to additional resourcing provided for the enhanced Youth Employment Program.
7. The decrease in supplies and services is primarily due to the reclassification of Repairs payments to grants and subsidies. Also contributing is the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017 and funding deferred to 2017-18 for the Cape York Peninsula Tenure Resolution Program.
8. The increase in grants and subsidies reflects the transfer of \$18.5 million in net assets of Retail Stores (excluding land and buildings) to Community Enterprise Queensland effective 1 May 2017. The increase also reflects the reclassification of Repairs payments from supplies and services and the scheduling of National Partnership Agreement for Remote Indigenous Housing works and other infrastructure programs.
9. The increase in operating deficit reflects the transfer of \$18.5 million in net assets of Retail Stores to Community Enterprise Queensland effective 1 May 2017.

### Major variations between 2016-17 Budget and 2017-18 Budget include:

10. The increase in appropriation revenue is primarily due to funding deferred from 2016-17 for the Cape York Peninsula Tenure Resolution Program, Repairs Program and the Remote Indigenous Land and Infrastructure Program Office. Also contributing is additional funding provided in Aurukun and to support Community and Personal Histories evidentiary requirements.
11. The decrease in user charges and fees is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
12. The decrease in grants and other contributions mainly relates to the substantial completion of current National Partnership Agreement on Remote Indigenous Housing works.
13. The decrease in interest is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
14. The decrease in other revenue is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
15. The decrease in employee expenses is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017, this is partially offset by additional resourcing provided for the Community and Personal Histories unit and the enhanced Youth Employment Program.
16. The decrease in supplies and services is primarily due to the reclassification of Repairs payments to grants and subsidies, the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017 and completion of National Partnerships Agreement on Remote Indigenous Housing works for community surveys.
17. The increase in grants and subsidies is primarily due to the reclassification of Repairs payments from supplies and services, this is partially offset by reduced National Partnership Agreement on Remote Indigenous Housing works.
18. The decrease in depreciation is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.

### **Major variations between 2016-17 Estimated Actual and the 2017-18 Budget include:**

19. The increase in appropriation revenue is primarily due to deferrals for the Cape York Peninsula Tenure Resolution Program, Reparations Program and the Remote Indigenous Land and Infrastructure Program Office. Also contributing is additional funding provided in Aurukun and to support Community and Personal Histories evidentiary requirements.
20. The decrease in user charges and fees is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
21. The decrease in grants and other contributions mainly relates to the substantial completion of current National Partnership Agreement on Remote Indigenous Housing works.
22. The decrease in interest is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
23. The decrease in other revenue is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
24. The decrease in employee expenses is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017, this is partially offset by additional resourcing provided for the Community and Personal Histories unit and the enhanced Youth Employment Program.
25. The decrease in supplies and services is primarily due to the full year impact in 2017-18 of the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
26. The decrease in grants and subsidies primarily reflects the transfer of \$18.5 million in net assets of Retail Stores (excluding land and buildings) to Community Enterprise Queensland effective 1 May 2017 and the scheduling of National Partnership Agreement for Remote Indigenous Housing works and other infrastructure programs.
27. The decrease in depreciation is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
28. The decrease in operating deficit reflects the transfer of \$18.5 million in net assets of Retail Stores to Community Enterprise Queensland effective 1 May 2017. The 2017-18 operating deficit reflects the expenditure of funding for infrastructure programs received in prior years.

## **Balance sheet**

### **Major variations between 2016-17 Budget and 2016-17 Estimated Actual include:**

29. The decrease in cash assets is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
30. The decrease in receivables is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
31. The decrease in inventories is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
32. The decrease in property, plant and equipment is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017 and 2016-17 land acquisitions related to the Cape York Peninsula Tenure Resolution Program now expected to be completed in 2017-18.
33. The decrease in payables is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
34. The decrease in total equity primarily reflects the operating deficit recorded by the department following the transfer of \$18.5 million in net assets of Retail Stores (excluding land and buildings) to Community Enterprise Queensland effective 1 May 2017.



**Major variations between 2016-17 Budget and 2017-18 Budget include:**

35. The decrease in cash assets is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
36. The decrease in receivables is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
37. The decrease in inventories is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
38. The decrease in payables is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
39. The decrease in total equity primarily reflects the operating deficit recorded in 2016-17 by the department following the transfer of \$18.5 million in net assets of Retail Stores (excluding land and buildings) to Community Enterprise Queensland effective 1 May 2017.

**Major variations between 2016-17 Estimated Actual and the 2017-18 Budget include:**

40. The increase in property, plant and equipment is primarily due to land acquisitions related to the Cape York Peninsula Tenure Resolution Program now expected to be completed in 2017-18.
41. The increase in total equity is primarily due to additional funding provided for land acquisitions related to the Cape York Peninsula Tenure Resolution Program.

## Cash flow statement

**Major variations between 2016-17 Budget and 2016-17 Estimated Actual include:**

42. The decrease in appropriation receipts is primarily due to funding deferred to future years for the Cape York Tenure Peninsula Resolution Program, Reparations Program and the Remote Indigenous Land and Infrastructure Program Office.
43. The decrease in user charges and fees is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
44. The increase in grants and other contributions mainly relates to the scheduling of National Partnership Agreement on Remote Indigenous Housing funding received for land and infrastructure development related works.
45. The decrease in interest received is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
46. The decrease in other operating inflow is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
47. The increase in employee costs is primarily due to additional resourcing provided for the enhanced Youth Employment Program.
48. The decrease in supplies and services is primarily due to the reclassification of Reparation payments to grants and subsidies. Also contributing is the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017 and funding deferred to 2017-18 for the Cape York Peninsula Tenure Resolution Program.
49. The increase in grants and subsidies reflects the transfer of \$18.5 million in net assets of Retail Stores (excluding land and buildings) to Community Enterprise Queensland effective 1 May 2017. The increase also reflects the reclassification of Reparation payments from supplies and services and the scheduling of National Partnership Agreement for Remote Indigenous Housing works and other infrastructure programs.
50. The decrease in payments for non financial assets is primarily due to 2016-17 land acquisitions related to the Cape York Peninsula Tenure Resolution Program now expected to be completed in 2017-18.
51. The decrease in equity injections includes capital funding for 2016-17 land acquisitions related to the Cape York Peninsula Tenure Resolution Program now expected to be completed in 2017-18.
52. The increase in cash transfers from restructure is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.

**Major variations between 2016-17 Budget and 2017-18 Budget include:**

53. The increase in appropriation receipts is primarily due to funding deferred from 2016-17 for the Cape York Peninsula Tenure Resolution Program, Reparations Program and the Remote Indigenous Land and Infrastructure Program Office. Also contributing is additional funding provided in Aurukun and to support Community and Personal Histories evidentiary requirements.
54. The decrease in user charges and fees is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
55. The decrease in grants and other contributions mainly relates to the substantial completion of current National Partnership Agreement on Remote Indigenous Housing works.
56. The decrease in interest received is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
57. The decrease in other operating inflow is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
58. The decrease in employee costs is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017, this is partially offset by additional resourcing provided for the Community and Personal Histories unit and the enhanced Youth Employment Program.
59. The decrease in supplies and services is primarily due to the reclassification of Reparation payments to grants and subsidies, the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017 and completion of National Partnerships Agreement on Remote Indigenous Housing works for community surveys.
60. The increase in grants and subsidies is primarily due to the reclassification of Reparation payments from supplies and services, this is partially offset by reduced National Partnership Agreement on Remote Indigenous Housing works.
61. The increase in payments for non financial assets is primarily due to additional funding provided for land acquisitions related to the Cape York Peninsula Tenure Resolution Program.

**Major variations between 2016-17 Estimated Actual and the 2017-18 Budget include:**

62. The increase in appropriation receipts is primarily due to funding deferred for the Cape York Peninsula Tenure Resolution Program, Reparations Program and the Remote Indigenous Land and Infrastructure Program Office. Also contributing is additional funding provided in Aurukun and to support Community and Personal Histories evidentiary requirements.
63. The decrease in user charges and fees is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
64. The decrease in grants and other contributions mainly relates to the substantial completion of current National Partnership Agreement on Remote Indigenous Housing works.
65. The decrease in interest received is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
66. The decrease in other operating inflow is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
67. The decrease in employee costs is primarily due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017, this is partially offset by additional resourcing provided for the Community and Personal Histories unit and the enhanced Youth Employment Program.
68. The decrease in supplies and services is primarily due to the full year impact in 2017-18 of the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.
69. The decrease in grants and subsidies is primarily reflects the transfer of \$18.5 million in net assets of Retail Stores (excluding land and buildings) to Community Enterprise Queensland effective 1 May 2017 and the scheduling of National Partnership Agreement for Remote Indigenous Housing works and other infrastructure programs.
70. The increase in payments for non financial assets is primarily due to 2016-17 land acquisitions related to the Cape York Peninsula Tenure Resolution Program now expected to be completed in 2017-18.
71. The increase in equity injections includes capital funding for 2016-17 land acquisitions related to the Cape York Peninsula Tenure Resolution Program now expected to be completed in 2017-18.
72. The decrease in cash transfers from restructure is due to the transfer of the department's Retail Stores operations to Community Enterprise Queensland effective 1 May 2017.

## Administered income statement

### Major variations between 2016-17 Budget and 2016-17 Estimated Actual include:

73. The decrease in grants and other contributions is due to the advanced receipt in 2015-16 of part of the Commonwealth Government's 2016-17 contribution to the operating costs of the Family Responsibilities Commission.
74. The increase in operating deficit is due to the advanced receipt in 2015-16 of part of the Commonwealth Government's 2016-17 contribution to the operating costs of the Family Responsibilities Commission.

### Major variations between 2016-17 Budget and 2017-18 Budget include:

75. The decrease in grants and other contributions is due to the pending approval of the Commonwealth Government's contribution to the operating costs of the Family Responsibilities Commission for 2017-18.
76. The decrease in grants and subsidies is primarily due to the pending approval of the Commonwealth Government's contribution to the operating costs of the Family Responsibilities Commission for 2017-18.

### Major variations between 2016-17 Estimated Actual and the 2017-18 Budget include:

77. The decrease in grants and other contributions is due to the pending approval of the Commonwealth Government's contribution to the operating costs of the Family Responsibilities Commission for 2017-18.
78. The decrease in grants and subsidies is primarily due to the pending approval of the Commonwealth Government's contribution to the operating costs of the Family Responsibilities Commission for 2017-18.
79. The decrease in operating deficit is due to the advanced receipt in 2015-16 of part of the Commonwealth Government's 2016-17 contribution to the operating costs of the Family Responsibilities Commission.

## Administered cash flow statement

### Major variations between 2016-17 Budget and 2016-17 Estimated Actual include:

80. The decrease in grants and other contributions is due to the advanced receipt in 2015-16 of part of the Commonwealth Government's 2016-17 contribution to the operating costs of the Family Responsibilities Commission.

### Major variations between 2016-17 Budget and 2017-18 Budget include:

81. The decrease in grants and other contributions is due to the pending approval of the Commonwealth Government's contribution to the operating costs of the Family Responsibilities Commission for 2017-18.
82. The decrease in grants and subsidies is primarily due to the pending approval of the Commonwealth Government's contribution to the operating costs of the Family Responsibilities Commission for 2017-18.

### Major variations between 2016-17 Estimated Actual and the 2017-18 Budget include:

83. The decrease in grants and other contributions is due to the pending approval of the Commonwealth Government's contribution to the operating costs of the Family Responsibilities Commission for 2017-18.
84. The decrease in grants and subsidies is primarily due to the pending approval of the Commonwealth Government's contribution to the operating costs of the Family Responsibilities Commission for 2017-18.

# Glossary of terms

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

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

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)





Queensland  
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Queensland Budget 2017-18

**Service Delivery Statements**

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