

# **QUEENSLAND BUDGET 2019–20**

## **Service Delivery Statements**

Department of Youth Justice

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# 2019–20 Queensland Budget Papers

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## Service Delivery Statements

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**Queensland**  
Government

## Department of Youth Justice

### Summary of portfolio

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# Portfolio overview

## Ministerial and portfolio responsibilities

The table below represents the agency and services which are the responsibility of the Minister for Child Safety, Youth and Women and Minister for the Prevention of Domestic and Family Violence.

<p><b>Minister for Child Safety, Youth and Women and Minister for the Prevention of Domestic and Family Violence</b></p>
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<p>The Honourable Dianne Farmer MP</p>
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<p><b>Department of Youth Justice</b></p>
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<p>Director-General: Robert Gee</p>
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<p><b>Service area:</b> Youth Justice Services</p>
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Additional information about this agency can be sourced from [www.youthjustice.qld.gov.au](http://www.youthjustice.qld.gov.au).

# Departmental overview

The Government established the new Department of Youth Justice to lead a focussed, coordinated, whole-of-government approach to tackling youth offending, reducing reoffending and remand, and reducing the number of young people held on remand in police watchhouses. This will deliver on the Government's objectives for the community *Our Future State: Advancing Queensland's Priorities* to Keep communities safe and contribute to its priorities to Give all our children a great start and Create jobs in a strong economy.

The new department's vision is for young people, families, communities and Government to work together to change the story for young people in the youth justice system, and for those at risk of entering it, while holding young people accountable for their actions.

The Government has committed a total of more than \$550 million in youth justice reforms since the transition of 17 year olds to the youth justice system, including overall investment of \$332.5 million for a range of new and improved initiatives as part of the first whole-of-government Youth Justice Strategy *Working Together Changing the Story*. Total additional funding of \$159.8 million to the new department will deliver on four key pillars underpinning the strategy:

- Intervene early
- Keep children out of court
- Keep children out of custody
- Reduce reoffending.

The department will work with communities and act early to address the needs of families, children and young people to stop entry into the youth justice system. An important focus will be to reduce the disproportionate representation of Aboriginal and Torres Strait Islander children and young people in the youth justice system, by helping families and young people to make better decisions, and supporting them to avoid offending so they can realise their capabilities and aspirations.

The department will focus the greatest effort on the relatively small number of young offenders who commit a large proportion of offences. Holding these young offenders accountable while helping them to change their lives, is the most cost-effective way to reduce reoffending.

The department will reduce the number of children and young people remanded in detention through early intervention and diversionary initiatives and by ensuring they have the best opportunity to apply for bail and can access intensive support in the community when they need it. This will reduce the number of young people in police watchhouses and youth detention centres.

The department will ensure young people in detention and supervised in the community are provided with the health, rehabilitation services, programs and support they need to develop education and vocational skills, and transition effectively back into their families and communities, and to adulthood. The department will focus particularly on the needs of children and young people who may experience disability or suffer from mental illness or substance abuse.

The department will continue to prioritise the safety and well being of the children we care for, and of our staff, while marshalling the resources and expertise of our staff, partners and communities to stop young people offending, and divert them from re-offending, and rehabilitate, those who have offended. Along with our key partners in the community, police, courts, child safety, education and health, we will implement evidence-based programs and interventions including:

- restorative practice, such as the successful Restorative Justice Conferencing and Family Group Meetings
- Transition 2 Success (T2S), helping at risk young people reconnect with education, training, employment and life skills
- more Community Youth Responses in youth crime hotspots to build on the success of the Townsville Community Youth Response
- existing Conditional Bail programs and the new Queensland Police Service community-based supervision for high risk young people on bail
- new specialist multi-agency response teams for court, an additional magistrate and more efficient court processes
- expanding and staffing existing youth detention centre facilities and building a new youth detention centre.

The establishment of the new Department of Youth Justice provides the opportunity for an unprecedented focus on keeping the community safe through the new paradigm: stopping young people offending and reoffending by intervening early, keeping children out of court and out of custody, and ensuring our programs and policies are built on evidence.

# Service Performance

The Department of Youth Justice was established pursuant to the machinery-of-government changes effective 20 May 2019. The department has one service area: Youth Justice Services, which was transferred from the Department of Child Safety, Youth and Women.

## Performance Statement

### Youth Justice Services

#### Service Area Objective

To keep the community safe by working together to prevent offending by children and young people, and by enabling young people who have offended to rehabilitate and reconnect to a life without crime.

#### Description

Youth Justice Services:

- engages communities and partners to address the causes and consequences of offending and to prevent and reduce reoffending by children and young people
- funds and supports early intervention, diversionary and support services for children and young people who are at risk of, or are, offending, and their families
- provides statutory youth justice restorative, supervision and detention services that hold young people accountable for their actions and encourage their rehabilitation and reintegration into the community
- leads and facilitates reforms to improve the youth justice system and the effectiveness of interfaces with the domestic and family violence, youth support, and family support and child protection systems.

#### Sources of revenue

Total cost \$'000	State contribution \$'000	User charges & fees \$'000	C'wth revenue \$'000	Other revenue \$'000
246,052	245,133	643	..	276

#### Staffing<sup>1,2,3</sup>

2018-19 Budget	2018-19 Estimated Actual	2019-20 Budget
1,459	1,499	1,566

Notes:

- Full-time equivalents (FTEs) as at 30 June.
- Corporate FTEs are allocated across the service to which they relate.
- The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the Department of Child Safety, Youth and Women to work across both departments.

#### 2019-20 service area highlights

Additional funding of \$159.8 million over five years (including \$38 million in capital funding) was provided with a further \$8 million funding internally by the department, over five years to implement the first whole-of-government Youth Justice Strategy *Working Together Changing the Story*, to deliver a range of new and enhanced initiatives to address youth offending, expand and staff existing youth detention centre facilities and build a new youth detention centre at Wacol. This forms part of the Government's total investment of more than \$550 million in youth justice reforms since the transition of 17 year olds to the youth justice system.

The department's Youth Justice Strategy funding includes:

- additional funding of \$27.5 million over four years and \$8 million per annum ongoing to continue Restorative Justice conferences in the youth justice system, which provide an opportunity for young people to take responsibility for their criminal behaviour and aim to reduce recidivism. This includes the successful Restorative Justice Conferencing and Family Group Meetings delivered through community-controlled Aboriginal and Torres Strait Islander organisations, and recurrent funding of Court Ordered Conferencing and Community Service
- additional funding of \$28.7 million over four years and \$7.6 million per annum ongoing to continue and enhance the Transition 2 Success (T2S) program aimed at reducing recidivism and increasing participation in education and vocational activities. T2S is a vocational training and therapeutic service program young people aged 15 to 17 years who are involved in the youth justice system or are assessed as being at-risk of entering, delivered through local partnerships with secondary schools and guidance officers, registered training organisations, not-for-profit agencies, community groups and local businesses. This investment builds on T2S success at reducing risk factors for offending, linking graduates directly to employers and education services to transition to long term opportunities
- additional funding of \$14.3 million over four years to support the Townsville Community Youth Response initiative, which brings together several different services and programs, including a High Risk Youth Court, after-hours diversionary services, cultural mentoring programs and alternative education bridging programs. This forms part of the Government's total increased investment of \$18.5 million over four years to support the Townsville Community Youth Response
- additional funding of \$15 million over four years to establish three new Community Youth Response initiatives to address youth crime hotspots in Brisbane, Ipswich and Cairns
- additional funding of \$1.2 million over two years to continue the enhanced Conditional Bail program, supported further by the Queensland Police Service which will also provide community-based supervision for high risk young people on bail in South East Queensland to support and link to Community Youth Response initiatives
- additional funding of \$2.7 million over four years and \$200,000 per annum ongoing, with a further \$4.8 million funded internally by the department, to support specialist multi-agency response teams for court, and deployment of the Risk and Dynamic Assessment Register (RADAR) to support youth justice court work. This will be further supported by appointing an additional magistrate and implementing efficiencies in courts processes
- funding of \$829,000 from the Government's Safer Communities Grant Fund for the establishment of a transitional hub in Mount Isa to deliver after-hours diversionary services to high risk young people. The hub will provide a safe therapeutic environment for police to refer young people who do not have appropriate accommodation or safe home environments. The hub will also deliver support services based on culturally appropriate assessments of risk and need, and engage other local service providers to deliver intensive and specialised support to the young people and their families.

This also includes additional funding of \$51.2 million over five years (including \$37 million in capital funding) to expand existing detention centre capacity and commence work on new detention centre capacity. This includes:

- \$27 million capital over three years to construct an additional 16 beds at Brisbane Youth Detention Centre, along with \$14.2 million operational funding over four years and \$4.4 million per annum ongoing. The Government's total investment for the operation of these additional 16 beds is \$18.3 million over four years, with \$5.7 million per annum ongoing
- \$10 million capital funding has been provided over two years to commence construction of a new 32 bed youth detention centre at Wacol, with \$140 million held centrally for a total estimated cost of \$150 million.

Capital funding of \$1 million in 2019-20 was also provided to address essential upgrade projects in existing youth detention centres.

The package also includes additional funding of \$8.1 million in 2019-20 to provide frontline and frontline support positions to enhance the operations of Queensland's two existing youth detention centres.

Funding of \$6.6 million over two years, with a further \$1 million funded internally by the department, was also provided at the Mid-Year Fiscal and Economic Review as an immediate response to alleviate pressures within Youth Detention Centres, including to support the Brisbane Watchhouse Response Team, the additional enhancement of the Conditional Bail program, Integrated Case Management, enhanced family group meetings for Aboriginal and Torres Strait Islander youth and cultural support in watchhouses.

This new funding and the whole-of-government approach provide a strong focus on the importance of youth justice to the safety of communities, early intervention programs and initiatives to keep children out of court and custody, and reduce reoffending and a clear action plan to reduce use of watchhouse accommodation.

Department of Youth Justice <sup>1</sup>	2018-19 Target/Est	2018-19 Est Actual	2019-20 Target/Est
<b>Service: Youth Justice Services</b>			
<b>Service standards</b>			
<i>Effectiveness measures</i>			
Percentage of orders supervised in the community that are successfully completed <sup>2</sup> :			
<ul style="list-style-type: none"> <li>Aboriginal and Torres Strait Islander young offenders</li> <li>Other young offenders</li> <li>All young offenders</li> </ul>	79%	82%	80%
	85%	81%	85%
	80%	82%	80%
Proportion of young offenders who have another charged offence within 12 months of an initial finalisation for a proven offence <sup>3,4,5</sup>	70%	73%	70%
<i>Efficiency measure</i>			
Youth detention centre utilisation rate <sup>2,6</sup>	<85%	100%	100%

Notes:

1. This service area was transferred from the Department of Child Safety, Youth and Women following machinery-of-government changes.
2. From February 2018, young people who offended at the age of 17 years were transitioned to Youth Justice following changes to the *Youth Justice Act 1992*. The 2019-20 Target/Estimate includes young people aged 10-17 years. The results for previous years include young people aged 10-16 years.
3. This annual measure reports on recidivism. All Target/estimate and Estimated Actual data for this measure relates to young offenders aged 10-15 years. Measuring recidivism is complex due to the varying nature, detection and processing of offending and offenders, and the variety of ways to measure reoffending. Youth Justice uses a prevalence measure as it is the most robust available. Because recidivism can only be reported 12 months after the reference period, this measure will be reported each year using data from the previous year. The impact of any new youth justice interventions will not be fully reflected in reoffending data for up to two years after implementation.
4. This effectiveness measure reflects the offending of all young people (aged 10-15) in Queensland who have had a proven charge, regardless of whether or not they had prior contact with the youth justice system or had received youth justice services. It is a measure that not only identifies youth justice performance, but also the whole-of-government response to criminogenic forces.
5. This measure counts young people who are sentenced in court in the reference period. This includes young people who are sentenced in court for the first time ever during the reference period, and young people with a court case that precedes their first-occurring sentencing appearance in court during the reference period.
6. This annual measure reports on youth detention centre utilisation. Centre utilisation is an indicator of the department's efficient use of publicly funded resources to ensure sufficient beds are available to make provision for safely detaining varying cohorts of young people within a youth detention centre (e.g. offenders of different ages; boys and girls; offenders with significant risk factors; offenders requiring different security levels; young people on remand and those who have been sentenced).



# Departmental budget summary

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

Department of Youth Justice	2018-19 Budget \$'000	2018-19 Est Actual \$'000	2019-20 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>			
Deferred from previous year/s	..	..	357
Balance of service appropriation	25,658	30,991	244,776
Other revenue	..	96	919
<b>Total income</b>	<b>25,658</b>	<b>31,087</b>	<b>246,052</b>
<b>Expenses</b>			
Youth Justice Services	25,658	31,087	246,052
<b>Total expenses</b>	<b>25,658</b>	<b>31,087</b>	<b>246,052</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>361,533</b>	<b>343,162</b>	<b>366,924</b>
<b>CAPITAL</b>			
<b>Capital purchases<sup>2</sup></b>			
Total land, buildings and infrastructure	<b>10,873</b>	<b>3,560</b>	<b>50,722</b>
Total plant and equipment	..	..	<b>1,192</b>
Total other capital	..	..	..
<b>Total capital purchases</b>	<b>10,873</b>	<b>3,560</b>	<b>51,914</b>

Note:

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

# Budgeted financial statements

## Analysis of budgeted financial statements

The Department of Youth Justice was formed as a result of machinery-of-government transfer of Youth Justice Services from Department of Child Safety, Youth and Women effective 20 May 2019. For budgeted financial statement purposes the effective date is 1 June 2019. An analysis of the budgeted financial statements is provided below.

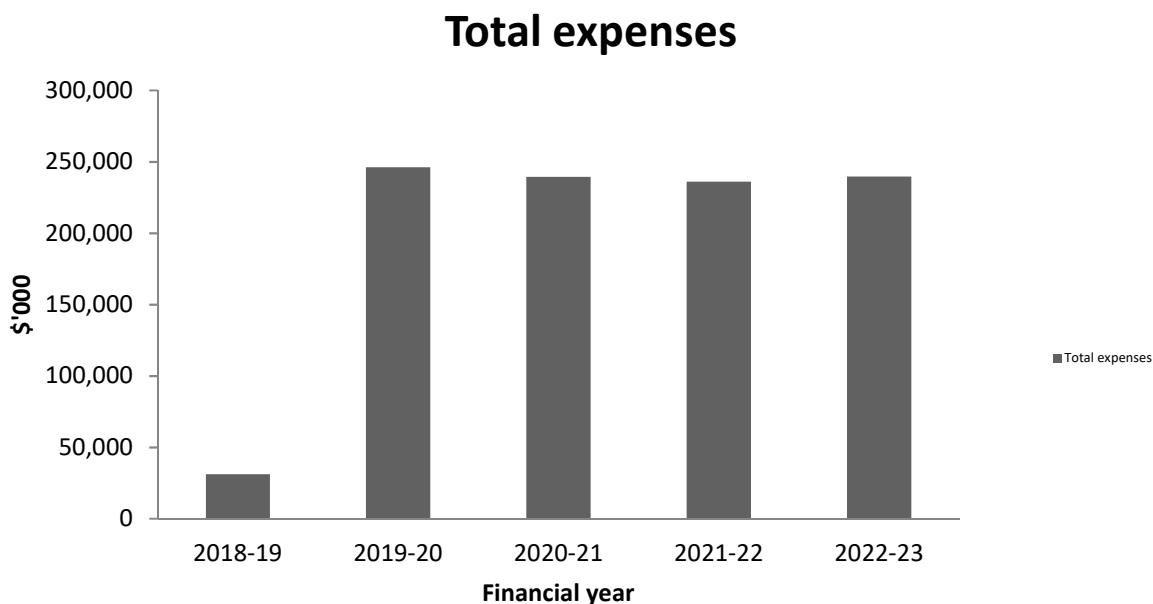
## Departmental income statement

The department's primary source of income is appropriation revenue.

Revenue from User Charges is mainly derived from the Outlooks for services provided.

The department incurs the majority of its expenditure in ensuring young people in detention and supervised in the community are provided with the health, rehabilitation services, programs and support they need to develop education and vocational skills, and transition effectively back into their families and communities, and to adulthood.

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



Eleven months of Youth Justice Services expenses are reflected in Department of Child Safety, Youth and Women following machinery-of-government changes. 2019-20 expenditure onwards includes funding provided under the Youth Justice Strategy Working Together Changing the Story.

## Departmental balance sheet

The department's total assets mainly consist of property, plant and equipment, including Youth Detention Centres. It is anticipated that the asset portfolio will rise over the forward estimates as a result of governments investment in new infrastructure projects. Liabilities mainly relate to sundry payables together with accrued employee benefits. Liabilities are expected to remain relatively stable across the forward estimates.

# Controlled income statement

Department of Youth Justice	Notes	2018-19 Adjusted Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,4	25,658	30,991	245,133
Taxes		..	..	..
User charges and fees		..	64	643
Royalties and land rents		..	..	..
Grants and other contributions		..	23	276
Interest and distributions from managed funds		..	..	..
Other revenue		..	9	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>25,658</b>	<b>31,087</b>	<b>246,052</b>
<b>EXPENSES</b>				
Employee expenses	5	11,153	10,456	152,717
Supplies and services	2,6	12,619	17,489	77,886
Grants and subsidies		1,886	1,909	3,875
Depreciation and amortisation	3,7	..	1,233	11,273
Finance/borrowing costs		..	..	..
Other expenses		..	..	301
Losses on sale/revaluation of assets		..	..	..
<b>Total expenses</b>		<b>25,658</b>	<b>31,087</b>	<b>246,052</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

# Controlled balance sheet

Department of Youth Justice	Notes	2018-19 Adjusted Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	8	3,320	10,798	9,639
Receivables	9	5,190	2,917	2,817
Other financial assets		..	..	..
Inventories		650	653	653
Other		..	..	..
Non-financial assets held for sale	10,14	..	21,500	..
<b>Total current assets</b>		<b>9,160</b>	<b>35,868</b>	<b>13,109</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	11,15	361,102	315,794	363,498
Intangibles		..	..	..
Other		424	339	339
<b>Total non-current assets</b>		<b>361,526</b>	<b>316,133</b>	<b>363,837</b>
<b>TOTAL ASSETS</b>		<b>370,686</b>	<b>352,001</b>	<b>376,946</b>
<b>CURRENT LIABILITIES</b>				
Payables	12	3,410	1,405	815
Accrued employee benefits		5,021	5,574	5,844
Interest bearing liabilities and derivatives		..	..	..
Provisions	13,16	..	1,373	3,238
Other		203	175	125
<b>Total current liabilities</b>		<b>8,634</b>	<b>8,527</b>	<b>10,022</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables	17	519	239	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	73	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>519</b>	<b>312</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>9,153</b>	<b>8,839</b>	<b>10,022</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>361,533</b>	<b>343,162</b>	<b>366,924</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>		<b>361,533</b>	<b>343,162</b>	<b>366,924</b>

# Controlled cash flow statement

Department of Youth Justice	Notes	2018-19 Adjusted Budget \$'000	2018-19 Est. Act. \$'000	2019-20 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts		21,931	30,991	245,356
User charges and fees		..	1,047	520
Royalties and land rent receipts		..	..	..
Grants and other contributions		..	23	276
Interest and distribution from managed funds received		..	..	..
Taxes		..	..	..
Other		..	9	..
<b>Outflows:</b>				
Employee costs		(10,601)	(9,351)	(152,447)
Supplies and services		(12,412)	(22,554)	(78,788)
Grants and subsidies		(1,886)	(1,909)	(3,875)
Borrowing costs		..	..	..
Other		..	(229)	1,514
<b>Net cash provided by or used in operating activities</b>		<b>(2,968)</b>	<b>(1,973)</b>	<b>12,556</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non-financial assets		..	..	21,500
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non-financial assets		(10,873)	(3,560)	(51,914)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(10,873)</b>	<b>(3,560)</b>	<b>(30,414)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		7,166	450	41,734
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(2,670)	(6,934)	(25,035)
<b>Net cash provided by or used in financing activities</b>		<b>4,496</b>	<b>(6,484)</b>	<b>16,699</b>
<b>Net increase/(decrease) in cash held</b>		<b>(9,345)</b>	<b>(12,017)</b>	<b>(1,159)</b>
<b>Cash at the beginning of financial year</b>		<b>..</b>	<b>..</b>	<b>10,798</b>
Cash transfers from restructure		12,665	22,815	..
<b>Cash at the end of financial year</b>		<b>3,320</b>	<b>10,798</b>	<b>9,639</b>

# Explanation of variances in the financial statements

The Department of Youth Justice was formed as a result of machinery-of-government transfer of Youth Justice Services from Department of Child Safety, Youth and Women effective 20 May 2019. For budgeted financial statement purposes the effective date is 1 June 2019. An analysis of the budgeted financial statements is provided below.

## Income statement

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

1. Increase mainly reflects deferrals together with additional depreciation funding.
2. Increase mainly reflects part year impact of machinery-of-government changes.
3. Increase mainly reflects part year impact of machinery-of-government changes.

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

4. Increase mainly reflects full year effect of machinery-of-government changes.
5. Increase mainly reflects full year effect of machinery-of-government changes.
6. Increase mainly reflects full year effect of machinery-of-government changes.
7. Increase mainly reflects full year effect of machinery-of-government changes.

## Balance sheet

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

8. Increase is due to higher appropriation payments received partly offset by increased equity withdrawals as a result of end of year deferrals.
9. Decrease is due to lower operating receivables resulting from varied timing of receipts compared to original budget.
10. Increase reflects transfer of Childrens Court land and buildings from Property, Plant and Equipment pending expected sale in 2019-20.
11. Decrease represents loss on revaluation and transfer of Childrens Court land and buildings to Non-Financial Assets held for sale, deferral of capital works expenditure to 2019-20 and lower opening balance due to lower capital expenditure in 2018-19.
12. Decrease represents lower operating payables resulting from revised accounting treatment of social benefit bond commitments.
13. Increase represents revised accounting treatment of social benefit bond commitments.

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

14. Decrease is due to expected sale of Childrens Court land and buildings during 2019-20.
15. Increase represents investment in capital infrastructure projects.
16. Increase represents higher balance for social benefit bond commitments.
17. Decrease is due to revised accounting treatment for leases from 1 July 2019.

# Glossary of terms

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







Queensland Budget 2019–20

**Service Delivery Statements**

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