

SERVICE DELIVERY STATEMENTS

Department of Women,
Aboriginal and Torres Strait Islander Partnerships
and Multiculturalism



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Service Delivery Statements

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Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism

Portfolio overview

**Minister for Women and Women's Economic Security,
Minister for Aboriginal and Torres Strait Islander Partnerships and
Minister for Multiculturalism
The Honourable Fiona Simpson MP**

**Assistant Minister for Multicultural Affairs and International Student Attraction
Hermann Vorster MP**

**Department of Women, Aboriginal and Torres Strait Islander Partnerships and
Multiculturalism
Director-General: Natalie Wilde**

Additional information about this agency can be sourced from:

dwatsipm.qld.gov.au

Department of Women, Aboriginal and Torres Strait Islander Partnerships, and Multiculturalism

Overview

As part of the machinery-of-government changes effective 1 November 2024, the former Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts was renamed to the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism. As a result, there were changes to the following functions:

- Arts Queensland was transferred to the Department of Education
- Queensland State Archives was transferred to the Department of Justice
- Community Services was transferred to the Department of Families, Seniors, Disability Services and Child Safety
- Community Recovery and Volunteers were transferred to the Department of Local Government, Water and Volunteers (Community Recovery was later transferred to the Department of Families, Seniors, Disability Services and Child Safety)
- Veterans Affairs was transferred to the Department of the Premier and Cabinet
- Youth Affairs was transferred to the Department of Housing and Public Works
- Office for Women was received from Queensland Health
- Multicultural Affairs Queensland was received from the former Department of Child Safety, Seniors and Disability Services
- Office of First Nations Engagement and Innovation was received from the Department of the Premier and Cabinet.

The Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism's (the department) vision is to improve equity of access to opportunities for the Queenslanders we serve. Our purpose is to work collaboratively, influence and leverage opportunities to make a positive difference to social and economic outcomes.

The department's strategic objectives are:

- women's equality and economic security enhanced through participation in Queensland's community and economy
- Aboriginal and Torres Strait Islander Queenslanders' economic and life outcomes improved
- social and economic outcomes enhanced for people from culturally and linguistically diverse backgrounds, through participation in Queensland's community and economy.

The department contributes to the *Government's objectives for the community*¹ by working to provide:

- *A better lifestyle* through a stronger economy by working collaboratively with communities, sector and industry partners, and government agencies, to: improve employment and home ownership outcomes for Aboriginal and Torres Strait Islander Queenslanders, grow the economy in our regions, strengthen the economic inclusion of people from culturally and linguistically diverse backgrounds, and foster an environment that enables Queensland women to be economically secure.
- *A plan for Queensland's future* by co-ordinating whole-of-government efforts to lift living standards in Aboriginal and Torres Strait Islander communities, particularly in remote and discrete communities where basic amenities are often limited, and by ensuring that Aboriginal and Torres Strait Islander peoples are appropriately included in the planning of the 2032 Olympic and Paralympic Games to showcase Queensland's cultural heritage, and by delivering grant programs and investment to celebrate and support Queensland's diverse multicultural communities, including the Multicultural Connect grant program and the Cairns Chinese Culture and Heritage Centre.

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

Key deliverables

In 2025–26, the department will:

- support the development of a Women's Economic Security Strategy to enhance women's economic independence, financial security and well-being through the development of initiatives that focus on education, training, mentorship and employment opportunities
- facilitate improved employment outcomes for women who want to transition back into the workforce after having children, caring for family or illness by providing training and practical financial assistance to reduce cost as a barrier to returning to work
- administer the \$108 million Closing the Gap Priorities Fund to deliver frontline tangible projects in rural, remote and discrete communities which address critical priorities in partnership with communities
- drive a renewed approach to addressing focus areas of Closing the Gap priorities by partnering with Aboriginal and Torres Strait Islander organisations, services and communities, prioritising health, housing, employment and education outcomes
- work with the Department of Local Government, Water, and Volunteers to deliver a new partnership between government and Aboriginal and Torres Strait Islander leaders, for example to continue the delivery of the Palm Island Rent to Buy Scheme and work with the Department of Housing and Public Works to deliver better housing outcomes for Aboriginal and Torres Strait Islander Communities
- improve transparency of expenditure and service delivery outcomes for Aboriginal and Torres Strait Islander discrete communities under a renewed approach to investment mapping in rural, remote and discrete communities so that investment is clear
- support the recognition, protection and conservation of Aboriginal and Torres Strait Islander cultural heritage consistent with the responsibilities and powers set out under the *Aboriginal Cultural Heritage Act 2003* and *Torres Strait Islander Cultural Heritage Act 2003*
- work with the Department of Trade, Employment and Training with pathways to employment and skills development of skilled migrants
- work with communities, sector and industry partners, and government agencies to influence, facilitate and promote economic and social inclusion of people from migrant, refugee, and asylum seeker backgrounds, and Australian South Sea Islander people, and administer grants programs – including the new Multicultural Connect grants program – that strengthen a multicultural Queensland.

Budget highlights

In the 2025–26 Queensland Budget, the government is providing:

- funding of \$20 million over 4 years to help women get back into the workforce with grants to cover essentials such as workwear, childcare and retraining. The initiative will assist to improve women's participation rates in the workforce, strengthen economic security and improve socio-economic outcomes for women in Queensland
- work with the Department of the Premier and Cabinet for the construction of a statue in honour of the late Dr Merle Thornton AM to ensure the previously announced but not funded tribute is delivered
- increased funding of \$6.8 million over 3 years from 2026–27 and a total of \$8.9 million to further support administering the *Meriba Omasker Kaziw Kazipa (Torres Strait Islander Child Rearing Practices) Act 2020*, which was not previously funded beyond 2025
- funding of \$5 million over 4 years to help not-for-profit multicultural community groups build or upgrade their facilities to enable access to permanent, quality facilities that meet community needs, and contribute to building an inclusive, harmonious and united Queensland
- funding of \$2.7 million in 2025–26 towards the building of Queensland's first Chinese Culture and Heritage Centre in Cairns
- increased funding of \$1.5 million over 4 years to expand the peak funding contract with the Ethnic Communities Council of Queensland, to support multicultural communities by continuing funding to promote a socially cohesive multicultural Queensland.

Further information about new policy decisions can be found in *Budget Paper No. 4: Budget Measures*.

Performance statement

Office for Women¹

Objective

To improve the economic security of women in Queensland.

Description

This service area supports improvements to Queensland women’s economic security by identifying barriers to full social and economic participation and working in partnership with government, community and business to deliver initiatives to help enhance the lives of women and girls.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measure			
Percentage of women appointed to Queensland Government Boards	50%	53%	50%
Efficiency measure			
Not identified			

Note:

1. As part of the machinery-of-government changes effective 1 November 2024, the 'Office for Women' service area was transferred from the Department of Health to the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.

Aboriginal and Torres Strait Islander Partnerships¹

Objective

To improve the economic and social outcomes for Aboriginal peoples and Torres Strait Islander peoples.

Description

This service area improves the economic and social outcomes for Aboriginal peoples and Torres Strait Islander peoples by working closely with other agencies, peak bodies, local leaders and the community to lift the standards of Aboriginal communities and Torres Strait Islander communities. This includes leading Queensland's coordination and implementation of the National Agreement on Closing the Gap.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measures			
Overall customer satisfaction with cultural heritage services provided by the department	75%	78%	75%
Number of Aboriginal and Torres Strait Islander businesses securing government procurement ²	560	579	560
Value of government procurement from Aboriginal and Torres Strait Islander businesses ^{2,3}	\$440M	\$500M	\$550M
Efficiency measures			
Average cost per cultural heritage search request processed	\$22	\$21.90	\$22.50
Total cost per hour of policy development, advice and engagement provided for the Aboriginal and Torres Strait Islander Partnerships service area ^{3,4}	\$103	\$101.60	\$104.50

Notes:

1. The service area has been renamed 'Aboriginal and Torres Strait Islander Partnerships' to reflect the changes to the department's new organisational arrangements. It was previously named 'Treaty, Aboriginal and Torres Strait Islander Partnerships' in the *2024–25 Service Delivery Statements*.
2. The 2024–25 Estimated Actual relates to the period 1 July 2024 to 31 March 2025.
3. The spend is expected to increase year-on-year through the implementation of the Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy, however it is also affected by the total value of Queensland Government procurement, and other external factors.
4. The wording of the service standard related to total cost per hour of policy development, advice and engagement has been amended to reflect the change to the name of the service area.

Multicultural Affairs Queensland¹

Objective

To improve economic and social outcomes for people from culturally and linguistically diverse backgrounds in Queensland, and to help build safe, caring and connected communities, with a focus on helping new migrant communities overcome barriers to full economic and social involvement and enhancing social cohesion and participation.

Description

This service area improves the economic and social outcomes of Queenslanders by harnessing the skills and expertise of people from culturally and linguistically diverse backgrounds and celebrating the cultural diversity of our State. This involves building safe, caring and connected communities where multicultural communities want to call Queensland home.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
Effectiveness measure			
Percentage of Queensland Government entities' overall satisfaction with advice from Multicultural Affairs Queensland, including advice to effectively support them meeting their obligations under the <i>Multicultural Recognition Act 2016</i>	85%	87.5%	85%
Efficiency measure			
Administration costs per \$1 of recurrent grant funding administered	≤\$0.10	\$0.092	≤\$0.10

Note:

- As part of the machinery-of-government changes effective 1 November 2024, the 'Multicultural Affairs Queensland' service area was transferred from the former Department of Child Safety, Seniors and Disability Services to the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.

Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	264,182	245,474	166,594
Other revenue	13,055	12,225	661
Total income	277,237	257,699	167,255
Expenses			
Aboriginal and Torres Strait Islander Partnerships	119,178	101,001	131,942
Multiculturalism	13,405	13,515	26,439
Office for Women	2,010	3,277	9,194
Communities ³	86,573	85,466	..
Arts Queensland	56,071	54,640	..
Total expenses	277,237	257,899	167,575
Operating surplus/(deficit)⁴	..	(200)	(320)
Net assets	28,054	30,226	29,906
ADMINISTERED			
Revenue			
Commonwealth revenue	16,275	16,275	2,122
Appropriation revenue	164,508	364,755	12,783
Other administered revenue	..	..	..
Total revenue	180,783	381,030	14,905
Expenses			
Transfers to government	..	..	..
Administered expenses	180,783	381,030	14,905
Total expenses	180,783	381,030	14,905
Net assets	..	..	..

Notes:

- Includes state and Australian Government funding.
- The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
- The Communities service area includes the following functions which were transferred in the machinery-of-government changes: Community Services, Community Recovery, Volunteers, Veterans Affairs, and Youth Affairs.
- Due to a timing difference for recognition of revenue and expenses in relation to a Memorandum of Understanding with Queensland Mental Health Commission, \$87,000 of revenue was recognised in 2022–23 and \$600,000 in 2023–24 but expenditure was deferred to 2024–25 (\$200,000), 2025–26 (\$320,000) and 2026–27 (\$167,000), resulting in the deficits recognised in 2024–25 (Est. Act.) and 2025–26 (Budget).

Staffing

The table below shows the Full Time Equivalents (FTEs) as at 30 June in the respective years.

Service area	2024–25 Adjusted Budget	2024–25 Est. Actual	2025–26 Budget
Office for Women	8	8	8
Aboriginal and Torres Strait Islander Partnerships ^{3,4,5}	408	412	385
Multicultural Affairs Queensland	39	39	39
Total FTEs	455	459	432

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
3. This is inclusive of the Strategic Policy and Legislation team which services the whole department.
4. FTE increase from 2024–25 Adjusted Budget to 2024–25 Estimated Actual is due to a technical adjustment related to machinery-of-government changes.
5. The difference between 2024–25 Adjusted Budget and 2025–26 Budget is due to positions that were only funded to 30 June 2025 and transfers to other agencies.

Capital program

Of the total 2025–26 capital outlays of \$10.6 million, \$5.0 million will be invested in regional infrastructure to support Aboriginal and Torres Strait Islander community initiatives, and a further \$4.3 million will be provided to help multicultural community groups to build or upgrade facilities to support an inclusive, harmonious and united Queensland.

The table below shows the total capital outlays by the agency in the respective years.

	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
Capital purchases	11,909	11,936	1,240
Capital grants	8,021	1,827	9,402
Total capital outlays	19,930	13,763	10,642

Note:

1. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Further information about the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Controlled income statement

The controlled budgeted expenses for the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism are estimated to be \$167.6 million in 2025–26, with revenue estimated to be \$167.3 million. Total revenue and expenses in 2025–26 are lower than 2024–25 Estimated Actual mainly as a result of the machinery-of-government changes.

Administered income statement

Total administered expenses and revenues are estimated to be \$14.9 million in 2025–26. The department administers payments for the Family Responsibilities Commission and the Western Cape Community Trust. Total revenue and expenses in 2025–26 are lower than 2024–25 Estimated Actual mainly as a result of the machinery-of-government changes.

Departmental balance sheet

The department’s controlled balance sheet is primarily represented by cash and property, plant and equipment. The net asset position remains consistent, with movements between the financial years primarily resulting from the effect of annual asset revaluation. Total departmental assets are estimated to be \$45.1 million as at 30 June 2025.

Controlled income statement

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism *	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	264,182	245,474	169,020
Taxes	..	..	..
User charges and fees	10,904	9,519	119
Royalties and land rents	25	25	..
Grants and other contributions	1,525	2,079	..
Interest and distributions from managed funds	91	60	..
Other revenue	510	542	542
Gains on sale/revaluation of assets	..	..	..
Total income	277,237	257,699	169,681
EXPENSES			
Employee expenses	103,516	94,764	90,430
Supplies and services	94,567	85,777	27,579
Grants and subsidies	52,258	50,208	50,615
Depreciation and amortisation	25,628	25,628	718
Finance/borrowing costs	91	60	..
Other expenses	1,077	1,462	659
Losses on sale/revaluation of assets	100	..	..
Total expenses	277,237	257,899	170,001
OPERATING SURPLUS/(DEFICIT)	..	(200)	(320)

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled balance sheet

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism *	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	15,722	25,402	24,631
Receivables	2,194	2,044	2,109
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	(30)	(30)
Non-financial assets held for sale	..	..	..
Total current assets	17,916	27,416	26,710
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	17,695	17,666	18,225
Intangibles	..	(1)	(1)
Other	..	..	..
Total non-current assets	17,695	17,665	18,224
TOTAL ASSETS	35,611	45,081	44,934
CURRENT LIABILITIES			
Payables	7,844	12,651	12,651
Accrued employee benefits	(287)	2,204	2,377
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	7,557	14,855	15,028
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	7,557	14,855	15,028
NET ASSETS/(LIABILITIES)	28,054	30,226	29,906
EQUITY			
TOTAL EQUITY	28,054	30,226	29,906

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled cash flow statement

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism *	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	269,838	226,388	169,020
User charges and fees	10,261	8,973	1,332
Royalties and land rent receipts	25	25	..
Grants and other contributions	1,525	3,562	..
Interest and distribution from managed funds received	91	60	..
Taxes	..	..	..
Other	30,905	30,786	14,540
Outflows:			
Employee costs	(103,400)	(94,393)	(90,322)
Supplies and services	(110,372)	(103,584)	(41,614)
Grants and subsidies	(52,422)	(50,372)	(50,615)
Borrowing costs	(91)	(60)	..
Other	(3,065)	(3,480)	(1,872)
Net cash provided by or used in operating activities	43,295	17,905	469
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	800	..
Investments redeemed	..	..	..
Loans and advances redeemed	11,595	11,595	..
Outflows:			
Payments for non-financial assets	(12,305)	(12,332)	(1,240)
Payments for investments	..	..	..
Loans and advances made	(4,896)	(4,896)	..
Net cash provided by or used in investing activities	(5,606)	(4,833)	(1,240)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	4,896	4,896	..
Equity injections	29,665	29,665	..
Appropriated equity injections	29,665	29,665	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	(11,595)	(11,595)	..
Finance lease payments	..	..	..
Equity withdrawals	(16,389)	(16,389)	..
Appropriated equity withdrawals	(16,389)	(16,389)	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	6,577	6,577	..
Net increase/(decrease) in cash held	44,266	19,649	(771)
Cash at the beginning of financial year	23,222	110,202	25,402
Cash transfers from restructure	(51,766)	(104,449)	..
Cash at the end of financial year	15,722	25,402	24,631

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered income statement

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism *	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
INCOME			
Appropriation revenue	164,508	364,755	12,783
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	16,275	16,275	2,122
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	180,783	381,030	14,905
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	180,783	381,030	14,905
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
Total expenses	180,783	381,030	14,905
OPERATING SURPLUS/(DEFICIT)	..	..	..

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered balance sheet

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism *	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CURRENT ASSETS			
Cash assets	(11,925)	(108,680)	(108,680)
Receivables	1,902	475	475
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	(10,023)	(108,205)	(108,205)
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	(10,023)	(108,205)	(108,205)
CURRENT LIABILITIES			
Payables	11,755	4,257	4,257
Transfers to Government payable	..	..	..
Accrued employee benefits	10	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	11,765	4,257	4,257
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	11,765	4,257	4,257
NET ASSETS/(LIABILITIES)	(21,788)	(112,462)	(112,462)
EQUITY			
TOTAL EQUITY	(21,788)	(112,462)	(112,462)

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered cash flow statement

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism *	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	164,508	150,356	12,783
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	16,275	16,275	2,122
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	25,000	..	..
Outflows:			
Employee costs	..	..	..
Supplies and services	(25,000)	1	..
Grants and subsidies	(180,783)	(381,030)	(14,905)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	..	..	..
Net cash provided by or used in operating activities	..	(214,398)	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	(214,398)	..
Cash at the beginning of financial year	(11,925)	165,298	(108,680)
Cash transfers from restructure	..	(59,580)	..
Cash at the end of financial year	(11,925)	(108,680)	(108,680)

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Glossary of terms

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

