

# SERVICE DELIVERY STATEMENTS

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Department of Youth Justice and Victim Support



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#### **Service Delivery Statements**

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# Department of Youth Justice and Victim Support

## Portfolio overview

**Minister for Youth Justice and Victim Support and Minister for Corrective Services**  
The Honourable Laura Gerber MP

**Department of Youth Justice and Victim Support**  
Director-General: Robert Gee (APM)

[youthjustice.qld.gov.au](http://youthjustice.qld.gov.au)

# Department of Youth Justice and Victim Support

## Overview

As part of the machinery-of-government changes, effective 1 November 2024, the former Department of Youth Justice was renamed the Department of Youth Justice and Victim Support (the department). As a result, Victim Assist Queensland and the administration functions of the Office of the Victims' Commissioner were received from the former Department of Justice and Attorney-General.

The department's vision is to ensure safer communities with fewer victims of crime by restoring consequences for action and reducing reoffending through effective early intervention and empowering youth offenders to turn their lives around.

The department's purpose is to keep Queenslanders safe by delivering stronger laws and fewer victims of crime, providing meaningful support to victims of crime through victims' support services.

The department contributes to the *Government's objectives for the community*<sup>1</sup> *Safety where you live* by supporting actions to reduce the number of Queenslanders becoming victims of crime; delivering on laws that hold youth offenders accountable; maintaining a strong focus on delivering early intervention and rehabilitation services for youth; reducing reoffending by youth by working collaboratively with community, partner organisations and other government agencies; improving outcomes through collaborative efforts and using data to adapt our approach and target the things that make the most difference and improve the services for victims of crime.

The department's strategic objectives are:

- fewer victims of crime by reducing offending by youth offenders
- to ensure victims are supported.

## Key deliverables

In 2025–26, the department will:

- continue progressing the *Making Queensland Safer* laws and further reforms to the *Youth Justice Act 1992*
- establish a Victim Advocate Service that will operate in coordination with existing support agencies to provide dedicated support to victims of crime through the justice process including expanding the Victims of Crime Community Response pilot in key regions
- establish Gold Standard Early Intervention models including Kickstarter grants and proven community led programs that reduce reoffending
- implement the Detention with Purpose plan with a focus on discipline and rehabilitation, and work with the Department of Education to increase school attendance in Youth Detention Centres
- commence the establishment of Youth Justice and Crime Prevention Schools, working with the Department of Education to provide targeted support for at-risk youth through tailored learning environments, integrated wraparound services, and early access to intervention programs designed to enhance educational outcomes and reduce re-offending
- commence implementation of the Staying on Track program that will provide 12 months of post-release rehabilitation support to all youth offenders exiting detention
- commence implementation of the Circuit Breaker Sentencing program as an alternative to detention for youth that will provide intensive rehabilitation across two remote facilities in northern and southern Queensland
- commence the establishment of Regional Reset early intervention programs for youth who are demonstrating high-risk behaviours, working with stakeholders to give them the best chance of success
- support the work of the Office of the Victims' Commissioner
- continue to work with the Queensland Police Service and other agencies to reduce the number of youth held in adult watchhouses and address youth crime
- continue construction of the new Youth Detention Centre at the Woodford Correctional Precinct

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."

- commence wide and effective consultation with the Cairns community in choosing the location, design and layout of the new Youth Detention Centre.

## Budget highlights

### Youth Justice

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

- investment of \$345 million over 5 years and \$50 million per annum ongoing towards rehabilitation programs that will help youth turn their lives around, to break the cycle of reoffending and successfully reintegrate back into their communities through:
  - \$225 million over 5 years and \$50 million ongoing per annum for the Staying on Track program, providing 12 months of post-release rehabilitation support to all youth exiting detention
  - \$80 million over 4 years for the Circuit Breaker Sentencing program, offering an alternative to youth detention through intensive rehabilitation across two remote facilities in North and South Queensland
  - \$40 million over 2 years to establish two Youth Justice Schools, supporting high-risk teens on youth justice orders in South East Queensland and North Queensland
- additional funding of \$215 million over 5 years and \$25 million per annum ongoing to deliver early intervention community-led initiatives with a focus on reducing crime, boosting education, training and employment:
  - \$65 million over 5 years and \$15 million per annum ongoing for Gold Standard Early Intervention, community-led and outcomes focused programs that reduce youth offending
  - \$50 million over 4 years for the Kickstarter program to deliver early intervention models
  - \$50 million over 5 years and \$10 million per annum ongoing to support the establishment and expansion of Crime Prevention Schools to re-engage youth who have disengaged from mainstream education and at risk of falling into crime
  - \$50 million over 4 years to deliver the Regional Reset program for youth who are demonstrating high-risk behaviours
- additional funding of \$138.2 million over 4 years and \$8.3 million per annum ongoing to reduce youth crime by investing:
  - \$75 million over 4 years to deliver youth co-response models to target crime hotspots and enhance community safety
  - \$24.4 million over 4 years and \$8.3 million per annum ongoing for bail programs to better support compliance by youth
  - \$38.8 million over 4 years to fund Intensive Case Management, providing tailored, evidence-based support to high-risk youth, including serious repeat offenders.
- \$1.95 million over 4 years, with \$1.8 million for the Community Gro Garbutt program and \$150,000 for Our Space Rockhampton Program.

### Victim Support

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

- \$458.5 million over 5 years and \$10 million per annum ongoing to ensure victims of crime receive the assistance, information, and advocacy they need:
  - \$393 million over 2 years to enhance support under the *Victims of Crime Assistance Act 2009* (VOCA Act)
  - \$50 million over 5 years and \$10 million per annum ongoing to establish a new Victims Advocate Service, which will work alongside existing agencies to provide dedicated support through the justice process
  - \$12.9 million over 4 years for the expansion of the Victims of Crime Community Response (VOCCR) pilot program
  - \$2.6 million over 4 years to support the establishment of a Youth Justice Victims register as part of the *Making Queensland Safer* laws.

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

# Performance statement

## Youth Justice

### Objective

Fewer victims of crime by reducing offending by youth offenders.

### Description

Youth Justice services support youth offenders to cease offending by working with the Queensland Police Service; working with the Department of Education to improve school attendance in youth detention centres; and working with other agencies and the sector to reduce youth crime and developing, delivering, and supporting community led services through all levels of the organisation.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measures</b>			
Percentage of orders supervised in the community that are successfully completed:			
• Aboriginal and Torres Strait Islander youth offenders	83%	80%	83%
• Other youth offenders	90%	88%	90%
• All youth offenders	85%	82%	85%
Proportion of youth offenders who have another charged offence or are referred by Queensland Police Service to a Restorative Justice Conference within 12 months of an initial finalisation for a proven offence.	69%	70%	69%
Rate of youth aged 10 to 17 years who have contact with Youth Justice, per 10,000 population <sup>1</sup>			
• Aboriginal and Torres Strait Islander youth offenders	390	376	390
• Other youth offenders	30	30	30
• All youth offenders	59	59	59
Proportion of youth declared a serious repeat offender under the <i>Youth Justice Act 1992</i> out of all youth with a proven offence finalised	1.5%	1.2%	1.5%
Average daily number of youth in detention centres, rate per 10,000 population <sup>1</sup> :			
• Aboriginal and Torres Strait Islander youth offenders	46.1	40	46.1
• Other youth offenders	1.7	1.5	1.7
• All youth offenders	5.3	5.0	5.3
Youth detention centre utilisation rate	99%	99%	99%
<b>Efficiency measure</b>			
Cost per youth supervised in the community per day <sup>2</sup>	\$300.00	\$349.58	\$380.00

Notes:

- Differences in estimated populations derived by the Australian Bureau of Statistics from the 2016 Census and the 2021 Census have contributed to the population of 10-17-year-old First Nations youth in Queensland now being estimated higher than previously estimated. These differences affect measures that use rates per population for First Nations youth, lowering rates and over-representation statistics.
- The counting rules for this standard have been updated to more accurately identify youth offenders supervised in the community. As such, the equivalent 2024–25 Target/Estimate is \$383.31.

# Victim Support

## Objective

To ensure victims are supported.

## Description

As part of the Department of Youth Justice and Victim Support, the newly formed Victim Support Division leads the development of the Queensland Government's victim support reforms and commitments, including to:

- ensure that victims of crime from across Queensland are appropriately and proactively supported
- design and deliver a professional victims advocacy service for victims of crime in Queensland, in consultation with key stakeholders and victims to ensure it is practical and makes a real difference.

Victim Support Division also provides the community with mechanisms to help victims recover, through Victim Assist Queensland (VAQ). VAQ operates under the VOCA Act and provides an important victim support through the administration of the financial assistance scheme.

Service standards	2024–25 Target/Est.	2024–25 Est. Actual	2025–26 Target/Est.
<b>Effectiveness measures</b>			
Financial Assistance Funeral and High Risk Applications – average days to an assessed first decision.	New measure	New measure	35 days
Percentage of special assistance payments processed within three business days of being assessed as eligible.	New measure	New measure	80%

# 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 Youth Justice and Victim Support	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue <sup>1</sup>	511,365	568,841	767,433
Other revenue	3,404	2,044	3,484
<b>Total income</b>	<b>514,769</b>	<b>570,885</b>	<b>770,917</b>
<b>Expenses</b>			
Youth Justice	481,491	525,301	722,531
Victim Support	33,278	45,584	48,386
<b>Total expenses</b>	<b>514,769</b>	<b>570,885</b>	<b>770,917</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>783,442</b>	<b>774,686</b>	<b>1,106,020</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	15,093	133,193	343,030
Other administered revenue	..	..	..
<b>Total revenue</b>	<b>15,093</b>	<b>133,193</b>	<b>343,030</b>
<b>Expenses</b>			
Transfers to government	..	..	..
Administered expenses	15,093	133,193	343,030
<b>Total expenses</b>	<b>15,093</b>	<b>133,193</b>	<b>343,030</b>
<b>Net assets</b>	<b>..</b>	<b>..</b>	<b>..</b>

Notes:

1. Includes state and Australian Government funding.
2. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.



## Staffing

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

Service area	2024–25 Adjusted Budget	2024–25 Est. Actual	2025–26 Budget
Youth Justice	2,277	2,287	2,496
Victim Support	160	173	169
<b>Total FTEs</b>	<b>2,437</b>	<b>2,460</b>	<b>2,665</b>

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2024–25 Adjusted Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

## Capital program

The capital program for the department is \$343.1 million in 2025–26. These funds provide the infrastructure to support the department including:

- \$330.3 million for the continued construction of the Woodford Youth Detention Centre
- \$12.8 million for ongoing upgrades and minor works to Youth Detention centres and Youth Justice services centres.

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	221,114	202,740	343,147
Capital grants	..	..	..
<b>Total capital outlays</b>	<b>221,114</b>	<b>202,740</b>	<b>343,147</b>

Notes:

1. The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.
2. Further information about the Department of Youth Justice and Victim Support capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

The controlled budget for 2025–26 for the Department of Youth Justice and Victim Support is \$770.9 million, of which 99.5 per cent is appropriation revenue. Other revenue mainly relates to user charges for services provided through Outlook facilities.

In 2025–26, employee expenses account for 50 per cent of the total budget and supports 2,665 FTEs. Service procurement represents 36 per cent of the department's expenditure and mainly relates to investment in non-government organisations for youth justice and victim support programs and services.

In 2025–26, the Queensland Government is investing in Circuit Breaker Sentencing, Youth Justice and Crime Prevention Schools, Gold Standard Early Intervention, Regional Reset, Staying on Track and Victims Advocacy Service, delivering on *Making Queensland Safer*.

### Administered income statement

The total administered budget for 2025–26 for the department is \$343 million. The department administers the financial assistance provided to victims of crime under VOCA Act on behalf of the government.

## Departmental balance sheet

In 2025–26, the department's net assets are projected to be \$1.106 billion, with total assets of \$1.133 billion offset by liabilities of \$26.9 million. The department's major assets are in property, plant and equipment and include Youth Detention Centres.

The department's liabilities relate to payables of an operating nature for accrued employee benefits and trade creditors.

# Controlled income statement

Department of Youth Justice and Victim Support*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	511,365	568,841	767,433
Taxes	..	..	..
User charges and fees	2,930	1,570	3,010
Royalties and land rents	..	..	..
Grants and other contributions	416	416	416
Interest and distributions from managed funds	..	..	..
Other revenue	58	58	58
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>514,769</b>	<b>570,885</b>	<b>770,917</b>
<b>EXPENSES</b>			
Employee expenses	339,279	345,986	387,235
Supplies and services	143,514	185,190	348,122
Grants and subsidies	8,354	9,571	..
Depreciation and amortisation	13,036	20,906	20,287
Finance/borrowing costs	..	..	..
Other expenses	10,586	9,232	15,273
Losses on sale/revaluation of assets	..	..	..
<b>Total expenses</b>	<b>514,769</b>	<b>570,885</b>	<b>770,917</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

\*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 Youth Justice and Victim Support*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	7,770	18,177	19,715
Receivables	5,803	9,678	9,678
Other financial assets	..	..	..
Inventories	980	1,397	1,397
Other	2,537	2,519	2,519
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>17,090</b>	<b>31,771</b>	<b>33,309</b>
<b>NON-CURRENT ASSETS</b>			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	780,754	769,780	1,099,577
Intangibles	3	4	3
Other	..	..	..
<b>Total non-current assets</b>	<b>780,757</b>	<b>769,784</b>	<b>1,099,580</b>
<b>TOTAL ASSETS</b>	<b>797,847</b>	<b>801,555</b>	<b>1,132,889</b>
<b>CURRENT LIABILITIES</b>			
Payables	8,304	17,477	17,477
Accrued employee benefits	6,101	8,075	8,075
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	1,317	1,317
<b>Total current liabilities</b>	<b>14,405</b>	<b>26,869</b>	<b>26,869</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>14,405</b>	<b>26,869</b>	<b>26,869</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>783,442</b>	<b>774,686</b>	<b>1,106,020</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>783,442</b>	<b>774,686</b>	<b>1,106,020</b>

\*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 Youth Justice and Victim Support*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	511,365	557,907	767,433
User charges and fees	2,930	1,570	3,010
Royalties and land rent receipts	..	..	..
Grants and other contributions	416	416	416
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	58	58	58
<b>Outflows:</b>			
Employee costs	(339,279)	(345,986)	(387,235)
Supplies and services	(143,514)	(185,190)	(348,122)
Grants and subsidies	(8,354)	(9,571)	..
Borrowing costs	..	..	..
Other	(10,586)	(9,232)	(15,273)
<b>Net cash provided by or used in operating activities</b>	<b>13,036</b>	<b>9,972</b>	<b>20,287</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	(221,114)	(202,740)	(343,147)
Payments for investments	..	..	..
Loans and advances made	..	..	..
<b>Net cash provided by or used in investing activities</b>	<b>(221,114)</b>	<b>(181,240)</b>	<b>(343,147)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Inflows:</b>			
Borrowings	..	..	..
Equity injections	192,350	190,382	330,285
Appropriated equity injections	192,350	190,382	330,285
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	683	(39,478)	(5,887)
Appropriated equity withdrawals	683	(17,978)	(5,887)
Non-appropriated equity withdrawals	..	(21,500)	..
<b>Net cash provided by or used in financing activities</b>	<b>193,033</b>	<b>150,904</b>	<b>324,398</b>
<b>Net increase/(decrease) in cash held</b>	<b>(15,045)</b>	<b>(20,364)</b>	<b>1,538</b>
<b>Cash at the beginning of financial year</b>	<b>22,805</b>	<b>38,531</b>	<b>18,177</b>
Cash transfers from restructure	10	10	..
<b>Cash at the end of financial year</b>	<b>7,770</b>	<b>18,177</b>	<b>19,715</b>

\*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 Youth Justice and Victim Support*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>INCOME</b>			
Appropriation revenue	15,093	133,193	343,030
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
<b>Total income</b>	<b>15,093</b>	<b>133,193</b>	<b>343,030</b>
<b>EXPENSES</b>			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	15,093	133,193	343,030
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>15,093</b>	<b>133,193</b>	<b>343,030</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>..</b>	<b>..</b>	<b>..</b>

\*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 Youth Justice and Victim Support*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CURRENT ASSETS</b>			
Cash assets	31,751	45,176	45,176
Receivables	7,552	7,918	7,918
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
<b>Total current assets</b>	<b>39,303</b>	<b>53,094</b>	<b>53,094</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>39,303</b>	<b>53,094</b>	<b>53,094</b>
<b>CURRENT LIABILITIES</b>			
Payables	..	769	769
Transfers to Government payable	..	817	817
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	16,123	22,752	22,752
Other	..	..	..
<b>Total current liabilities</b>	<b>16,123</b>	<b>24,338</b>	<b>24,338</b>
<b>NON-CURRENT LIABILITIES</b>			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	23,180	28,756	28,756
Other	..	..	..
<b>Total non-current liabilities</b>	<b>23,180</b>	<b>28,756</b>	<b>28,756</b>
<b>TOTAL LIABILITIES</b>	<b>39,303</b>	<b>53,094</b>	<b>53,094</b>
<b>NET ASSETS/(LIABILITIES)</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>			
<b>TOTAL EQUITY</b>	<b>..</b>	<b>..</b>	<b>..</b>

\*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 Youth Justice and Victim Support*	2024–25 Adjusted Budget \$'000	2024–25 Est. Actual \$'000	2025–26 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Inflows:</b>			
Appropriation receipts	15,093	133,193	343,030
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	..	..	..
<b>Outflows:</b>			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	(15,093)	(133,193)	(343,030)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	..	..	..
<b>Net cash provided by or used in operating activities</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	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
<b>Outflows:</b>			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
<b>Net cash provided by or used in financing activities</b>	..	..	..
<b>Net increase/(decrease) in cash held</b>	..	..	..
<b>Cash at the beginning of financial year</b>	..	..	<b>45,176</b>
Cash transfers from restructure	31,751	45,176	..
<b>Cash at the end of financial year</b>	<b>31,751</b>	<b>45,176</b>	<b>45,176</b>

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



# 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 departments 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.



