



SERVICE DELIVERY STATEMENTS

Department of Child Safety, Seniors
and Disability Services



2023–24 Queensland Budget Papers

1. Budget Speech

2. Budget Strategy and Outlook

3. Capital Statement

4. Budget Measures

Service Delivery Statements

Appropriation Bills

Budget Overview

Regional Action Plans

The budget papers are available online at budget.qld.gov.au

© The State of Queensland (Queensland Treasury) 2023

Copyright

This publication is protected by the Copyright Act 1968

Licence

This document is licensed by the State of Queensland (Queensland Treasury) under a Creative Commons Attribution (CC BY 4.0) International licence.



In essence, you are free to copy, communicate and adapt this publication, as long as you attribute the work to the State of Queensland (Queensland Treasury). To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>

Attribution

Content from this publication should be attributed to:

© The State of Queensland (Queensland Treasury) - 2023–24 Queensland Budget



Translating and interpreting assistance

The Queensland Government is committed to providing accessible services to Queenslanders from all cultural and linguistic backgrounds. If you have difficulty in understanding this publication, you can contact us on telephone (07) 3035 3503 and we will arrange an interpreter to effectively communicate the report to you.

Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



Department of Child Safety, Seniors and Disability Services

Portfolio overview

Minister for Child Safety and Minister for Seniors and Disability Services

The Honourable Craig Crawford MP

Department of Child Safety, Seniors and Disability Services

Director-General: Deidre Mulkerin

Department of Child Safety, Seniors and Disability Services

Overview

As part of the machinery-of-government changes, effective 18 May 2023, the former Department of Children, Youth Justice and Multicultural Affairs was renamed the Department of Child Safety, Seniors and Disability Services. As a result, there were changes to the following functions:

- Seniors, Disability Services and Carers was transferred from the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
- Youth Justice was transferred to the Department of Youth Justice, Employment, Small Business and Training
- Multicultural Affairs was transferred to the Department of Environment and Science.

The Department of Child Safety, Seniors and Disability Services' (the department) vision for Queensland's children, young people, families, seniors, carers and people with disability is to be safe and empowered in their culture and communities to thrive socially and economically.

Our purpose is to keep children, young people and their families safe and connected to their culture and communities and to lead systemic changes to improve the lives of seniors, carers and people with disability.

Contribution to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries.
- Better services: Deliver even better services right across Queensland.
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

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

Department service areas

The service areas within the department align with the following department objectives:

Department's objectives	Department's service areas
<p>Support families to meet the safety and wellbeing of their children; and meet the needs of children in or leaving care.</p> <p>Reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system.</p>	<p>Child and Family Services</p> <p>To enable families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing of children and young people not able to be cared for by their parents.</p>
<p>Promote inclusion and access to programs and services.</p> <p>Influence social and economic outcomes.</p> <p>Foster safe and connected communities.</p>	<p>Seniors and Disability Services</p> <p>To deliver and fund high quality services and safeguards and promote the inclusion, rights and social and economic participation of seniors, carers and people with disability.</p>

Department highlights

In 2023–24, the department will:

- continue to promote a whole-of-government approach towards meeting the needs of Queensland children, young people and families experiencing vulnerability through:
 - continuing the Family and Child Connect services that are local, community-based services to help families care for and protect their children at home, by connecting parents to the right services to address their families' needs
 - providing Intensive Family Support services, which includes early intervention for vulnerable families with children and young people who are at risk of involvement in the child protection system
 - expanding Family Wellbeing Services and Family Participation Programs, in partnership with Aboriginal and Torres Strait Island community organisations, to provide culturally responsive support services, which aim to improve the wellbeing and safety of Aboriginal and Torres Strait Islander families, children, and young people
 - actively working to increase the proportion of children and young people in care living with kinship carers and decrease the number of children and young people living in residential care services, including the *Family Caring for Family* trial to increase the proportion of Aboriginal and Torres Strait Islander children and young people connected with and living with kin
 - extending post care support for young people aged 18 to 21 years to continue to walk alongside young people in care as they transition to adulthood and support them to become confident and skilled young adults
- align policies, practices, commissioning, procurement and service delivery with the overarching whole-of-government reform agendas and Path to Treaty commitments, including developing funding models for financially sustainable non-government organisations
- continue implementation of '*Our Way: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017–2037*' and supporting action plans to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and families by 2037 including through implementation of the *Breaking Cycles 2023–3031* action plan to continue the partnership with Aboriginal and Torres Strait Islander people by focusing on changing the way services are designed and delivered to break the cycles of intergenerational disadvantage
- expand delegated authority arrangements and increase the proportion of child and family funding to Aboriginal and Torres Strait Islander organisations
- continue to contribute to the Independent Review of the National Disability Insurance Scheme (NDIS)

- implement and promote the new co-designed *Queensland's Disability Plan 2022–2027: Together, a better Queensland*, that articulates Queensland's commitment to people with disability and implements *Australia's Disability Strategy 2021–2031*
- partner with stakeholders and advocates to ensure the views of seniors, people with disability and carers inform policy design, national and state reforms and advice to government.
- continue to monitor the Queensland Government's annual investment of over \$2 billion in the NDIS, participate in interjurisdictional governance arrangements, and monitor performance to ensure it is achieving value for money and outcomes for Queenslanders with disability
- support the growth of employment in the disability care and support sector, through the administration of an efficient disability worker screening system, including high quality data capture on clearances issued
- develop the next Seniors Strategy to ensure that older people in Queensland are connected, cared for and have opportunity to contribute to their communities
- assist with cost-of-living pressures for seniors and vulnerable older people through seniors' cards and concessions
- partner with departmental clients, families, guardians and the National Disability Insurance Agency to ensure the needs of Accommodation Support and Respite Service clients are regularly assessed and funded.

Budget highlights

In the 2023–24 Queensland Budget, the government is providing:

- \$48.5 million over 3 years from 2024–25 and \$16.2 million ongoing from 2027–28 with a further \$17.1 million over 3 years from 2024–25 and \$5.8 million ongoing being internally met for the delivery of local, community-based Family and Child Connect services that help provide information, advice, and referrals for families in need of support
- \$25.2 million over 4 years and \$6.5 million ongoing from 2027–28 to support targets to increase the number of children and young people living in kinship care arrangements and decrease the number of children and young people living in residential care, including regional dedicated kin teams to find, connect and assess kinship carers
- \$167.2 million over 4 years and \$20 million ongoing from 2027–28, with a further \$14 million over 4 years and \$1.5 million ongoing being internally met for activities and reforms aimed at eliminating the disproportionate overrepresentation of Aboriginal and Torres Strait Islander children in the child protection system and represent a fundamental shift in how child protection, family support and other services work with, and for, Aboriginal and Torres Strait Islander children, young people and families. This transformational and record investment includes:
 - \$26.6 million over 4 years and \$10.3 million ongoing, with a further \$1.5 million per annum being internally sourced, to expand Aboriginal and Torres Strait Islander Family Wellbeing Services
 - \$22.5 million over 4 years and \$9.7 million ongoing to expand Family Participation Programs to provide support to Aboriginal and Torres Strait Islander families to participate in child protection decision making across the state
 - \$1.9 million over 2 years to trial and evaluate *Family Caring for Family*, co-designed with the Queensland Aboriginal and Torres Strait Islander Child Protection Peak, in two locations to increase Aboriginal and Torres Strait Island children and young people being connected and living with kin
 - \$8.5 million over 4 years, with a further \$8 million internally sourced, to build sector capability to ready the sector for the transition of funding to Aboriginal and Torres Strait Islander community-controlled organisations
 - \$107.8 million over 4 years to expand the delegation of statutory child protection authority for Aboriginal and Torres Strait Islander children in the child protection system
- \$1.435 billion in 2023–24 to provide cost of living relief for Queensland households and small businesses through a Cost of Living Rebate (COLR). In 2023-24, all Queensland households will automatically receive a \$550 Cost of Living Rebate on their electricity bill, while around 600,000 vulnerable households will benefit from a higher \$700 COLR. Approximately 205,000 small businesses will also receive a \$650 rebate to assist with the higher cost of electricity. This measure includes contributions from the Australian Government under the National Energy Bill Relief plan, with the Queensland Government contributing an estimated \$1.1 billion
- \$16.2 million over 4 years and \$2 million ongoing to support the operation of the Assessment and Referral Teams until December 2024, and then from January 2025 to establish and maintain a specialist disability assessment team to support high-complexity clients intersecting with mainstream services
- \$2.9 million over 4 years and \$521,000 ongoing to continue and strengthen the Human Services Quality Framework as the core cross-government quality system for outsourced human service delivery
- \$17.6 million over 4 years and \$4.6 million ongoing to provide specialist disability supports to clients ineligible for the NDIS due to residency requirements

- \$16.3 million over 4 years and \$4.3 million ongoing for a range of measures to support and engage with carers and older Queenslanders, including delivery of Seniors Expos, increased funding from 2024–25 for social isolation support services, an extension of the Electricity Life Support concession eligibility, supporting seniors connections within their communities including volunteering and funding to support the Queensland Carers Advisory Council
- funding to continue the provision of Accommodation Support and Respite Services to allow continuity of care for people with a disability with the department to register as a NDIS provider and undertake consultation in relation to future service delivery models with key stakeholders, including clients, families, staff and unions.

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

Performance statement

Child and Family Services

Objective

To enable families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing of children and young people not able to be cared for by their families.

Description

Child and Family Services will continue efforts to provide support for families earlier to prevent escalation to the child protection system, further embed the Aboriginal and Torres Strait Islander Child Placement Principle in practice; work with partners to prioritise child wellbeing and family reunification; expand the Aboriginal and Torres Strait Islander sector in delivery of family-based care; and work with Aboriginal and Torres Strait Islander organisations to ensure Aboriginal and Torres Strait Islander people and organisations have control over decisions that affect their children. The department will work with parents, families, kin, carers and communities to promote health and wellbeing outcomes especially for children in care, including ensuring the voices of children and young people are amplified and heard in decisions affecting them.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Rate of substantiated harm per 1,000 children (0-17 years of age)	5.4	4.8	4.8
Rate of children subject to ongoing intervention per 1,000 children (0-17 years of age) ¹			
• All children	12.5	12.6	12.9
• Aboriginal and/or Torres Strait Islander children	69.1	69.3	70.5
• Non-Indigenous children	7.4	7.5	7.6
Rate of children entering out-of-home care per 1,000 children (0-17 years of age)			
• All children	2.5	2.2	2.3
• Aboriginal and/or Torres Strait Islander children	14.4	13.3	14.1
• Non-Indigenous children	1.5	1.2	1.2
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services	58%	59%	60%
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements	46%	46%	46%
Proportion of cases closed, where all or majority of needs are met:			
• Intensive Family Support	62%	66%	66%
• Family Wellbeing Services	51%	51%	51%
Percentage of youth receiving Youth Support Services whose majority of needs have been met	65%	68%	66%
Proportion of children who had a case closed, with all or majority of needs met, who were not subject to an investigation by Child Safety within 6 months:			
• Intensive Family Support	New measure	New measure	88%
• Family Wellbeing Services			89%
Efficiency measures			
Average cost per hour of Youth Support service delivery	\$140	\$135	\$146
Out-of-home care expenditure per placement night ²	\$279	\$375	\$388

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Investment per family support client receiving a service:			
• Intensive Family Support	\$12,200	\$13,203	\$14,004
• Family Wellbeing Services	\$8,492	\$9,178	\$9,502

Notes:

1. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual, and increase to the 2023–24 Target/Estimate, is due to the lasting impacts of the COVID-19 pandemic that resulted in an increased number of children requiring an ongoing intervention.
2. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual, and increase in the 2023–24 Target/Estimate is due to the increase in children in care, resulting in an increased use of residential care placement which have a higher cost per placement night than foster and kinship care placements.

Performance statement

Seniors and Disability Services¹

Objective

To deliver and fund high quality services and safeguards and promote the inclusion, rights and social and economic participation of seniors, carers and people with disability.

Description

Seniors and Disability Services aims to deliver supported independent living and specialist forensic disability services, and to provide and fund peak and representative bodies, and advocacy and safeguards services, for seniors, carers and people with disability. This involves:

- investing in a range of initiatives to enhance the wellbeing and participation of older Queenslanders, and the promotion of an age-friendly and inclusive community where older people, carers and people with disability are valued, respected and actively engaged
- providing accommodation support services for people with disability who require full-time support with the core activities of daily living
- supporting Queenslanders with disability to participate as equal citizens in society, and to maximise their social and economic participation including through the NDIS
- reviewing and developing an improved service delivery model for the forensic disability service system in Queensland.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of eligible seniors with a Seniors Card	88%	87%	88%
Percentage of approved accommodation support places used for people with disability	80%	90%	80%
Efficiency measure			
Total cost per hour of policy provided for seniors and people with disability ²	\$103	\$101	\$110

Notes:

1. This service area was previously presented in the former Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships 2022–23 Service Delivery Statement.
2. The 2023–24 Target/Estimate has increased from \$103 per hour in 2022–23 to \$110 per hour in 2023–24 to reflect the cost of Enterprise Bargaining Agreement impacts and inflation on non-employee expenses.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Child Safety, Seniors and Disability Services	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	2,282,057	2,343,472	2,343,008
Other revenue	20,050	20,985	38,737
Total income	2,302,107	2,364,457	2,381,745
Expenses			
Child and Family Services	1,974,814	2,014,239	2,139,939
Seniors and Disability Services	..	..	241,806
Youth Justice	311,130	332,790	..
Multicultural Affairs	16,163	17,428	..
Total expenses	2,302,107	2,364,457	2,381,745
Operating surplus/deficit	..	..	..
Net assets	696,069	637,602	301,473
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	1,631	36,077	4,031,972
Other administered revenue	342	214	503
Total revenue	1,973	36,291	4,032,475
Expenses			
Transfers to government	..	..	..
Administered expenses	1,973	36,291	4,032,475
Total expenses	1,973	36,291	4,032,475
Net assets	..	..	..

Notes:

1. Includes state and Australian Government funding.
2. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-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	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Child and Family Services	3,525	3,537	3,771
Seniors and Disability Services	..	..	1,571
Youth Justice	1,825	1,860	..
Multicultural Affairs	34	34	..
Total FTEs	5,384	5,431	5,342

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis
3. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments, and therefore cannot be allocated by service area.

Capital program

The capital program for the department is \$49.6 million in 2023–24. These funds provide the infrastructure and systems that support the department including:

- \$36 million in 2023–24 of a total of \$93.5 million for Unify (Integrated Client Management System (ICMS) Replacement program) to strengthen information sharing and collaboration across Queensland Government, social services, and justice sectors
- \$6 million for Child and Family Services facilities including the fit out and upgrade of Child Safety service centres, office accommodation and Residential Care properties
- \$4 million for Disability Services facilities including the fit out and upgrade to the Forensic Disability Services accommodation and general property upgrades for Disability Services clients
- \$2.8 million to enhance and develop information systems and ICT programs to provide additional system functionality, information security and provide contemporary technology to improve service delivery
- \$798,000 for the annual capital replacement program to replace IT infrastructure that is at end of life.

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

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
Capital purchases	49,249	56,811	49,587
Capital grants	2,500	3,110	..
Total capital outlays	51,749	59,921	49,587

1. The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis

Further information about the Department of Child Safety, Seniors and Disability Services capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

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

Controlled income statement

The controlled total budget for 2023–24 for the Department of Child Safety, Seniors and Disability Services is \$2.4 billion of which 98 per cent is appropriation revenue. Other revenue mainly relates to information systems and support provided to other government agencies.

The increase in total revenue from 2022–23 Estimated Actual to the 2023–24 Budget is mainly due to the recent machinery-of-government changes with Seniors and Disability Services transitioning in and Youth Justice and Multicultural Affairs transitioning out of the department. Furthermore, there has been an increase in funding in the 2023–24 Budget for Child and Family Services for reforms aimed at eliminating the disproportionate overrepresentation of Aboriginal and Torres Strait Islander children in the child protection system.

Total expenditure in 2023–24 has increased when compared to 2022–23 Estimate Actual in line with revenue, with the increases mainly in supplies and services and grants and subsidies for the delivery of programs.

In 2023–24, service procurement represents 55 per cent of the department's expenditure budget and mainly relates to out-of-home care services in Child and Family Services. Employee expenses account for 27 percent of the total budget and support 5,342 FTEs.

Administered income statement

The total administered budget for 2023–24 for the Department of Child Safety, Seniors and Disability Services is \$4.032 billion. Administered funds are those the department administers on behalf of government and cannot use these funds for any other purpose than they were intended.

In 2023–24, \$1.780 billion is allocated for energy, rates and water concessions and rebates administered by the department. This includes an allocation of \$1.435 billion for the Cost of Living Rebate, provided as an electricity rebate for households.

A further \$2.243 billion is budgeted for Queensland estimated cash contribution to the NDIS. This represents Queensland's estimated contribution net of services provided on an in-kind basis in accordance with bilateral agreements with the Australian Government.

The department administers the Queensland Government's participation in the National Redress Scheme for Survivors of Institutional Child Sexual Abuse (the scheme), with the provision at 30 June 2023 estimated at \$318.6 million. The scheme provides eligible applicants support through monetary payment; access to counselling and psychological care; and the option to receive a direct personal response from the institution responsible.

Departmental balance sheet

In 2023–24, the department's net assets are projected to be \$301.5 million, with total assets of \$372.9 million and liabilities of \$71.4 million. The decrease in net assets from 2022–23 Estimated Actual to the 2023–24 Budget is mainly due to the recent machinery-of-government changes with assets for Youth Justice transitioning out of the department.

The department's assets primarily consist of property, plant, and equipment (\$240.2 million) and intangibles (\$92.5 million). The 2023–24 capital purchases of \$49.6 million includes \$36 million for the development of Unify and \$10 million for buildings and infrastructure.

The department's liabilities relate to the payables of an operating nature for accrued employment benefits, grants, and trade creditors.

Controlled income statement

Department of Child Safety, Seniors and Disability Services*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	2,282,057	2,343,472	2,343,008
Taxes	..	..	..
User charges and fees	18,350	19,285	29,930
Royalties and land rents	..	..	..
Grants and other contributions	1,024	1,024	8,469
Interest and distributions from managed funds	..	..	..
Other revenue	676	676	338
Gains on sale/revaluation of assets	..	..	..
Total income	2,302,107	2,364,457	2,381,745
EXPENSES			
Employee expenses	652,457	648,184	651,658
Supplies and services	1,415,638	1,463,701	1,477,476
Grants and subsidies	192,091	209,346	227,552
Depreciation and amortisation	31,020	31,235	17,956
Finance/borrowing costs	..	..	..
Other expenses	10,901	11,991	7,103
Losses on sale/revaluation of assets	..	..	..
Total expenses	2,302,107	2,364,457	2,381,745
OPERATING SURPLUS/(DEFICIT)	..	..	..

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled balance sheet

Department of Child Safety, Seniors and Disability Services*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	43,263	13,463	1,189
Receivables	38,916	30,070	27,428
Other financial assets	..	..	..
Inventories	789	901	901
Other	7,284	11,522	10,647
Non-financial assets held for sale	..	21,500	..
Total current assets	90,252	77,456	40,165
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	603,881	573,839	240,246
Intangibles	67,245	60,379	92,492
Other	..	..	..
Total non-current assets	671,126	634,218	332,738
TOTAL ASSETS	761,378	711,674	372,903
CURRENT LIABILITIES			
Payables	48,935	52,775	52,775
Accrued employee benefits	16,326	20,479	17,837
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	48	818	818
Total current liabilities	65,309	74,072	71,430
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	65,309	74,072	71,430
NET ASSETS/(LIABILITIES)	696,069	637,602	301,473
EQUITY			
TOTAL EQUITY	696,069	637,602	301,473

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Controlled cash flow statement

Department of Child Safety, Seniors and Disability Services*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	2,282,057	2,342,674	2,345,650
User charges and fees	18,647	19,859	30,472
Royalties and land rent receipts	..	..	..
Grants and other contributions	1,024	1,024	8,469
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	87,033	155,232	150,309
Outflows:			
Employee costs	(650,183)	(643,840)	(654,300)
Supplies and services	(1,502,665)	(1,618,052)	(1,626,572)
Grants and subsidies	(192,091)	(209,346)	(227,552)
Borrowing costs	..	..	..
Other	(11,198)	(12,565)	(7,645)
Net cash provided by or used in operating activities	32,624	34,986	18,831
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(49,249)	(56,811)	(49,587)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(49,249)	(56,811)	(49,587)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	27,784	22,926	24,429
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	(10,729)	(14,531)	(3,073)
Net cash provided by or used in financing activities	17,055	8,395	21,356
Net increase/(decrease) in cash held	430	(13,430)	(9,400)
Cash at the beginning of financial year	42,833	26,893	13,463
Cash transfers from restructure	..	..	(2,874)
Cash at the end of financial year	43,263	13,463	1,189

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered income statement

Department of Child Safety, Seniors and Disability Services*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	1,631	36,077	4,031,972
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	342	214	503
Gains on sale/revaluation of assets	..	..	..
Total income	1,973	36,291	4,032,475
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	4,023,041
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	1,973	36,291	9,434
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	..	..	..
Total expenses	1,973	36,291	4,032,475
OPERATING SURPLUS/(DEFICIT)	..	..	..

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered balance sheet

Department of Child Safety, Seniors and Disability Services*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	8,290	18,312	37,150
Receivables	302,743	300,297	218,539
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	311,033	318,609	255,689
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	311,033	318,609	255,689
CURRENT LIABILITIES			
Payables	..	10	20,619
Transfers to Government payable	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	66,948	92,964	84,217
Other	..	..	..
Total current liabilities	66,948	92,974	104,836
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	244,085	225,635	150,853
Other	..	..	..
Total non-current liabilities	244,085	225,635	150,853
TOTAL LIABILITIES	311,033	318,609	255,689
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-machinery-of-government basis.

Administered cash flow statement

Department of Child Safety, Seniors and Disability Services*	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	72,460	72,769	4,115,501
User charges and fees	..	..	..
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	342	214	25,503
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	(25,000)
Grants and subsidies	..	..	(4,023,041)
Borrowing costs	..	..	..
Other	(72,802)	(72,983)	(92,963)
Transfers to Government	..	..	..
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	8,290	18,312	18,312
Cash transfers from restructure	..	..	18,838
Cash at the end of financial year	8,290	18,312	37,150

* The 2022–23 Budget and 2022–23 Estimated Actuals information disclosed is presented on a pre-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.

