

07 Appendices

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Appendix 1—Glossary

<p>Aboriginal and Torres Strait Islander Cultural Capability Framework</p>	<p>Cultural capability is the integration of knowledge about individuals and groups of people into specific standards, policies, practices and attitudes to produce better outcomes for Aboriginal peoples and Torres Strait Islander peoples. It is demonstrated through knowledge, skills and behaviours.</p> <p>The Aboriginal and Torres Strait Islander Cultural Capability Framework is underpinned by five principles: valuing culture; leadership and accountability; building cultural capability to improve economic participation; Aboriginal and Torres Strait Islander engagement and stronger partnerships; and culturally responsive systems and services.</p> <p>The framework is the foundation document that underpins all Queensland Government actions aimed at ensuring Aboriginal and Torres Strait Islander Queenslanders enjoy the same opportunities—economic, education, health, housing and social—as non-Indigenous Queenslanders. It underpins the way we do business so we can ensure all Aboriginal and Torres Strait Islander Queenslanders share equally in the future of our great state.</p>
<p>Alcohol Management</p>	<p>Alcohol restrictions are in place in 19 discrete Aboriginal and Torres Strait Islander communities across 15 local government areas in Queensland, and are designed to reduce alcohol-related violence, particularly against women, children and the elderly. Through the renewed approach to alcohol management, all 15 local government areas have developed Community Safety Plans that are tailored to each community and contain strategies to reduce alcohol supply, demand and harm.</p>
<p>Carer</p>	<p>Someone who provides ongoing care or assistance to another person who, because of a disability, impairment, frailty, chronic illness or pain, requires assistance with everyday tasks.</p>
<p>Closing the Gap</p>	<p>A commitment by all Australian governments to work towards a better future for Aboriginal peoples and Torres Strait Islander peoples. It aims to close the gap of Aboriginal and Torres Strait Islander disadvantage in areas such as life expectancy, health, housing, education and employment.</p>
<p>Co-design</p>	<p>Co-design is an approach to design that attempts to actively involve all stakeholders in the design process to help ensure the result meets their needs and is usable.</p>
<p>Cultural heritage</p>	<p>Aboriginal and Torres Strait Islander cultural heritage is anything that is a significant Aboriginal or Torres Strait Islander area or object in Queensland, or evidence of archaeological or historical significance of Aboriginal and Torres Strait Islander occupation of an area in Queensland.</p>
<p>Customer</p>	<p>Person or organisation that receives a service. Note that a customer can be internal or external to the organisation. Synonyms include: client, consumer, end user, resident, retailer, beneficiary and purchaser.</p>
<p>Disability</p>	<p>A person's condition that is attributable to an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment, or combination of impairments and results in a substantial reduction of the person's capacity for communication, social interaction, learning, mobility, self-care or management.</p>

Disability Connect and Outreach Program	An intensive initiative delivered by the department in partnership with the Commonwealth Government to increase NDIS access in Queensland.
Discrete Aboriginal and Torres Strait Islander communities	This term refers to the following 19 Aboriginal and Torres Strait Islander communities: Aurukun, Bamaga, Cherbourg, Doomadgee, Hope Vale, Injinoo, Kowanyama, Lockhart River, Mornington Island, Mapoon, Napranum, New Mapoon, Palm Island, Pormpuraaw, Seisia, Umagico, Woorabinda, Wujal Wujal and Yarrabah.
Family Responsibilities Commission	The Family Responsibilities Commission is a statutory body, established under the <i>Queensland Family Responsibilities Commission Act 2008</i> to support the establishment of local Aboriginal and Torres Strait Islander authority and the restoration of social norms in the Welfare Reform communities of Aurukun, Coen, Doomadgee, Hope Vale and Mossman Gorge.
Full-time equivalent	Full-time equivalent is calculated by the number of hours worked in a period divided by the award full-time hours prescribed by the award/industrial instrument for the person's position. For example, a person working 20 hours per week in a position prescribed as 40 hours has an FTE of 0.5. An organisation's FTE is the sum of all FTEs. Minimum Obligatory Human Resources Information (MOHRI) business requirements mean that this period is the last full fortnight of a quarter.
Human Services Quality Framework	A system for assessing and improving the quality of human services that applies to organisations delivering services under a service agreement with the department or other specified arrangements.
Land Holding Act Project	<p><i>Historical Land Holding Act (LHA) 1985</i> – refers to the original 1985 LHA legislation under which leases were approved or granted. This legislation was amended in 2013, see the <i>Aboriginal and Torres Strait Islander Land Holding Act 2013</i> (https://www.legislation.qld.gov.au/view/pdf/inforce/2013-09-23/act-2013-002)</p> <p>Beneficiary assessments – refers to the identification of beneficiaries for deceased estates that include LHA leases or lease entitlements, most commonly completed under Section 60 of the <i>Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984</i> (https://www.legislation.qld.gov.au/view/pdf/inforce/2019-10-09/act-1984-051) (The average number of individuals consulted per beneficiary assessment is 7).</p> <p>Engagement – refers to consultation undertaken with leaseholders, lease entitlement holders, or their identified beneficiaries to provide information and assist decision-making in relation to the available home ownership options and associated responsibilities. This includes providing information about the option to surrender or transfer a lease.</p>
Local Thriving Communities	Local Thriving Communities (LTC) is the Queensland Government's response to the Queensland Productivity Commission's inquiry into service delivery in the state's 19 remote and discrete Aboriginal and Torres Strait Islander Communities (QPC Report). LTC works with community, at their pace, to ensure that decision-making processes are informed directly by the needs and aspirations of community. LTC also works across government to address structural and systemic reforms.

NAIDOC Week	NAIDOC Week is recognised nationwide in the first full week of July. It is a time to celebrate Aboriginal and Torres Strait Islander cultures, and an opportunity to recognise the contributions that Aboriginal peoples and Torres Strait Islander peoples make to our country and our society.
National Disability Insurance Agency	The National Disability Insurance Agency (NDIA) is an independent statutory agency whose role is to implement the National Disability Insurance Scheme (NDIS), which supports a better life for Australians with a significant and permanent disability and their families and carers.
National Disability Insurance Scheme	The National Disability Insurance Scheme (NDIS) is an Australian Government scheme that supports people with permanent and significant disability. The NDIS provides reasonable and necessary supports to people to live an ordinary life.
National partnership agreements	National partnership agreements are agreements between the Commonwealth of Australia and state and territory governments. The agreements include objectives, outcomes, outputs and performance indicators, and roles and responsibilities that guide the delivery of services across relevant sectors.
Native Title	Native Title is the recognition by Australian law that some Aboriginal peoples and Torres Strait Islander peoples have rights to their lands and territories that derive from traditional laws and customs.
Path to Treaty	Path to Treaty represents a once-in-a-generation opportunity to come together as Queenslanders to start a journey towards a future that is more just, equal and respectful for Aboriginal and Torres Strait Islander Queenslanders.
Permanent separation rate	Separation rate is calculated by dividing the number of permanent employees who separated during a period of time by the number of permanent employees in the organisation.
Planning schemes	Planning schemes provide Aboriginal councils and Torres Strait Island councils with information to underpin decisions about the sustainable use of the community's land.
Remote and discrete Aboriginal and Torres Strait Islander communities	This term refers to the following 34 Aboriginal and Torres Strait Islander communities: Aurukun, Bamaga, Cherbourg, Doomadgee, Hope Vale, Injinoo, Kowanyama, Lockhart River, Mapoon, Mornington Island, Napranum, New Mapoon, Palm Island, Pormpuraaw, Seisia, Umagico, Woorabinda, Wujal Wujal, Yarrabah, and the Torres Strait islands of Badu, Boigu, Dauan, Erub (Darnley), Hammond, Iama (Yam), Kubin (Moa), Mabuiag, Mer (Murray), Poruma (Coconut), Saibai, St Pauls (Moa), Ugar (Stephens), Warraber and Yorke. In some instances, this also includes the communities of Laura, Mossman Gorge, Coen and Torres Shire (Thursday Island, Ngarupai (Horn Island) and Prince of Wales).
Respite services	Services that provide short-term, temporary relief to those who are caring for family members who might otherwise require permanent placement in a facility outside the home.
Restrictive practices	Interventions such as: containment or seclusion; chemical restraint; mechanical restraint and physical restraint; or restricting access (for example, to objects by locking cupboards). These practices are required for adults with intellectual or cognitive disability who exhibit behaviour that places themselves or others at risk of harm.

<p>Targeted Aboriginal and Torres Strait Islander communities</p>	<p>The term ‘targeted communities’ is used throughout the report in relation to the Service Delivery Statement performance measure—number of houses made available for ownership by Aboriginal peoples and Torres Strait Islander peoples in targeted communities through Queensland Government investment.</p> <p>These communities include: Aurukun, Cherbourg, Woorabinda, Doomadgee, Hope Vale, Kowanyama, Lockhart River, Mapoon, Mornington Island, Napranum, Northern Peninsula Area (5 communities), Palm Island, Pormpuraaw, Yarrabah, Wujal Wujal, Torres Strait islands (15 islands), Coen and Mossman Gorge.</p>
<p>Tracks to Treaty</p>	<p>Tracks to Treaty is a Queensland Government agenda focused on reframing the relationship with Aboriginal and Torres Strait Islander Queenslanders. The Queensland Government is committed to a new way of working, delivering change and outcomes through a genuine partnership approach. Tracks to Treaty incorporates both Path to Treaty and Local Thriving Communities.</p>
<p>Welfare Reform communities</p>	<p>Welfare Reform is a partnership between the Queensland Government, the Australian Government, the Cape York Institute and the communities of Aurukun, Coen, Doomadgee, Hope Vale and Mossman Gorge.</p>

Appendix 2—Our legislation

The functions and powers of the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships are derived from administering the following Acts of Parliament, in accordance with *Administrative Arrangements Order (No. 2) 2021*

ACT	STATUTORY OBJECTIVE
<p><i>Aboriginal and Torres Strait Islander Communities (Justice, Land and Other Matters) Act 1984</i></p> <p>(except to the extent administered by the Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning; and the Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence); (sections 4, 8, 64-67, 70 and 71 jointly administered with the Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence)</p>	<p>This Act regulates a number of issues impacting on Aboriginal and Torres Strait Islander communities, including: the establishment of Community Justice Groups, the establishment of Community Police Officers, entry to trust areas, and alcohol possession and consumption in community areas.</p>
<p><i>Aboriginal Cultural Heritage Act 2003</i></p>	<p>The main purpose of this Act is to provide effective recognition, protection and conservation of Aboriginal cultural heritage.</p>
<p><i>Family Responsibilities Commission Act 2008</i></p>	<p>The objectives of this Act are to:</p> <ul style="list-style-type: none"> • support the restoration of socially responsible standards of behaviour and local authority in Welfare Reform community areas, and • help people in Welfare Reform community areas to resume primary responsibility for the wellbeing of their community and the individuals and families of the community. <p>The objectives are achieved primarily through the operation of the Family Responsibilities Commission.</p>
<p><i>Meriba Omasker Kaziw Kazipa (Torres Strait Islander Traditional Child Rearing Practice) Act 2020</i></p>	<p>The purpose of this Act is to—</p> <ul style="list-style-type: none"> • recognise Ailan Kastom child rearing practice; and • establish a process for making applications for, and decisions about, the legal recognition of the practice.
<p><i>Torres Strait Islander Cultural Heritage Act 2003</i></p>	<p>The main purpose of this Act is to provide effective recognition, protection and conservation of Torres Strait Islander cultural heritage.</p>
<p><i>Carers (Recognition) Act 2008</i></p>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to recognise the valuable contribution by carers to the people they care for; and

ACT	STATUTORY OBJECTIVE
	<ul style="list-style-type: none"> • to recognise the benefit, including the social and economic benefit, provided by carers to the community; and • to provide for the interests of carers to be considered in decisions about the provision of services that impact on the role of carers; and • to establish the Carers Advisory Council.
<i>Disability Services Act 2006</i>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to acknowledge the rights of people with disability including by promoting their inclusion in the life of the community generally; and • to ensure that disability services funded by the department are safe, accountable and respond to the needs of people with disability; and • to support the operation of the national disability insurance scheme in Queensland and ensure the quality and safety of NDIS supports or services in the context of the national regulatory framework; and • to safeguard the rights of adults with an intellectual or cognitive disability including by regulating the use of restrictive practices by relevant service providers in relation to those adults— <ul style="list-style-type: none"> ➤ only where it is necessary to protect a person from harm; and ➤ with the aim of reducing or eliminating the need for use of the restrictive practices.
<i>Forensic Disability Act 2011</i>	<p>The purpose of this Act is to provide for the involuntary detention, and the care and support and protection, of forensic disability clients, while at the same time—</p> <ul style="list-style-type: none"> • safeguarding their rights and freedoms; and • balancing their rights and freedoms with the rights and freedoms of other people; and • promoting their individual development and enhancing their opportunities for quality of life; and • maximising their opportunities for reintegration into the community.
<i>Guide, Hearing and Assistance Dogs Act 2009</i>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to assist people with a disability who rely on guide, hearing or assistance dogs to have independent access to the community; and • to ensure the quality and accountability of guide, hearing and assistance dog training services.

Appendix 3—Department boards and committees

Board of Management (Board)	
Purpose	To shape the strategic direction of the department to ensure the delivery of the government's priorities; to monitor performance against the department's strategic objectives; and to ensure strategic partnerships are established and maintained.
Membership	<ul style="list-style-type: none"> • Director-General (Chair) • Deputy Director-General, Corporate Services • Deputy Director-General, Culture and Economic Policy • Deputy Director-General, Strategic Policy, Legislation and Program Reform • Deputy Director-General, Disability and Seniors Connect • Deputy Director-General, Disability Accommodation, Respite and Forensic Services • Chief Human Resource Officer • Chief Finance Officer • Director, Office of the Director-General (non-voting member)
Meeting frequency	The Board of Management meets monthly.

AS&RS Senior Leadership Team Committee	
Purpose	To set the strategic direction for Accommodation Support and Respite Services (AS&RS); to monitor strategic and operational activities; and to respond strategically to emerging issues.
Membership	<ul style="list-style-type: none"> • Deputy Director-General, Disability Accommodation, Respite and Forensic Services (Chair) • AS&RS Directors • Managers, Service Area and Service Support (Afternoon Session) • Principal Executive Officer to the Deputy Director-General • Manager, Business Services
Meeting frequency	The AS&RS Senior Leadership Team Committee meets monthly.

Audit and Risk Committee	
Purpose	<p>To provide independent assurance and assistance to the Director-General on the risk, control and compliance frameworks, and the department's external accountability responsibilities, and other matters relevant to the duties and responsibilities of the committee as set out below, and as prescribed in the:</p> <ul style="list-style-type: none"> • <i>Financial Accountability Act 2009</i> • <i>Financial Accountability Regulation 2019</i> • <i>Financial and Performance Management Standard 2019</i>
Membership	<ul style="list-style-type: none"> • Ms Susanne Ryan, Chair, External Independent Member • Mr Richard Moore, External Independent Member • Ms Kathy Parton, Deputy Director-General, Strategic Policy, Legislation and Program Reform • Dr Ian Mackie, Deputy Director-General, Culture and Economic Participation • Mr Max Wise, Deputy Director-General, Disability and Seniors Connect • Emerging Leader (internal) – currently vacant
Achievement	<p>The Audit and Risk Committee operated in accordance with an agreed Work Plan to ensure responsibilities under the Charter were met.</p> <p>Key achievements included:</p> <ul style="list-style-type: none"> • Endorsement of the departmental annual financial statements and Chief Finance Officer Assurance Statement for 2020-21. • Monitoring of the project plan, internal controls and the Chief Finance Officer assurance statement preparation during 2021-22. • Endorsement of key pieces of documentation such as the Audit and Risk Committee Charter, the Internal Audit Charter and the Strategic Internal Audit Plan. • Discussion and feedback on the department's Information Security IS18:2018 Annual Return. • Overseeing the internal audit program in terms of deliverables, as well as the implementation of agreed audit recommendations by management. • Overseeing key areas of compliance such as Business Continuity Management, fraud, risk management and ethical behaviour reporting. <p>A self-evaluation survey was completed during the year to evaluate the effectiveness and efficiency of committee performance, resulting in a strong satisfaction rate as well as some improvements to process.</p>
Report on QAO audit recommendations	<p>Information was provided to the Audit and Risk Committee on a quarterly basis with respect to QAO reports published during the quarter, as well as highlighting of those recommendations within reports that were directed to all government agencies for consideration. There were no recommendations received through reports published during the financial year that were directed specifically to the department for actioning.</p>
Remuneration	<p>Chair, External Independent Member – \$10,000 per annum External Independent Member – \$5,000 per annum</p>

Audit and Risk Committee	
Meeting frequency	The Audit and Risk Committee meets quarterly each financial year with an additional two extraordinary meetings for the purpose of financial statements and Information Security Management System (ISMS).

Finance Committee	
Purpose	To provide expert financial and budget advice to enable the Director-General, as the Accountable Officer, to discharge the position's legislated financial management responsibilities.
Membership	<ul style="list-style-type: none"> • Director-General (Chair) • Deputy Director-General, Corporate Services • Deputy Director-General, Strategic Policy, Legislation and Program Reform • Deputy Director-General, Culture and Economic Participation • Deputy Director-General, Disability and Seniors Connect • Deputy Director-General, Disability Accommodation, Respite and Forensic Services • Executive Director, Infrastructure and Coordination • Chief Human Resource Officer <p>Positions Reporting to the Committee:</p> <ul style="list-style-type: none"> • Chief Finance Officer • Director, Financial Management
Meeting frequency	The Finance Committee meets monthly.

Fraud and Corruption Control Sub-Committee	
Purpose	To oversee the department's fraud and corruption prevention programs and monitor the effectiveness of internal controls and compliance.
Membership	<ul style="list-style-type: none"> • Chief Finance Officer (Chair) • Deputy Director-General, Corporate Services • Executive Director, Culture and Economic Participation • Director, Financial Management • Director, AS&RS Services Support • Director, Operations Team, Disability and Seniors Connect • Director, Property and Procurement • Manager, Governance, Planning and Reporting • Manager, Ethical Standards • Director, Information Policy, Security and Engagement (Department of Children, Youth Justice Multicultural Affairs) (under the memorandum of understanding agreement)
Meeting frequency	The Fraud and Corruption Control Sub-Committee meets quarterly.

Information Steering Committee	
Purpose	To oversight all ICT-enabled business initiatives. The Information Steering Committee (ISC) is the primary governance body by which departments ensure they maximise the value of their business investments that have an ICT-enabled component.
Membership	<ul style="list-style-type: none"> • Deputy Director-General/Chief Information Officer, Corporate Services, DCYJMA (Chair) • Deputy Director General, Strategy, DCYJMA (Member) • Deputy Director General/Chief Operating Officer, Service Delivery (Child and Family Specialist), DCYJMA (Member) • Deputy Director General/Chief Operating Officer, Service Delivery (Youth Justice Specialist), DCYJMA (Member) • Assistant Director-General, Children and Youth Justice Systems Reform (Unify), DCYJMA (Member) • Deputy Director-General, Corporate Services, DSDSATSIP (Member) • Deputy Director-General, Disability Accommodation, Respite and Forensic Services, DSDSATSIP (Member) • Deputy Director-General, Strategic Policy, Legislation and Program Reform DSDSATSIP (Member) • Regional Executive Director, South-East region, Service Delivery, DCYJMA (Member) • Whole-of-Government Representative, Queensland Government Customer and Digital Group (Guest) • Director, Internal Audit, DCYJMA (Guest) • Director, Internal Audit, DSDSATSIP (Guest) • Director, Information Policy, Security and Engagement, IS, DCYJMA (Observer)
Meeting frequency	The Information Steering Committee meets quarterly, or as required by the Chair.

Regional Service Delivery Board	
Purpose	To manage emerging business and operational issues that impact on regional service delivery related to Aboriginal and Torres Strait Islander Queenslanders.
Membership	<ul style="list-style-type: none"> • Deputy Director-General, Culture and Economic Participation (Chair) • Deputy Director-General, Strategic Policy, Legislation and Program Reform • Executive Director, Regional and Infrastructure Coordination • Regional Director, Cape and Torres • Regional Director, Cairns and Hinterland • Regional Director, North Queensland • Regional Director, Central Queensland • Regional Director, South-East Queensland (North) • Regional Director, South-East Queensland (South) • Regional Director, South-West Queensland • Director, Remote Indigenous Land and Infrastructure Program Office

Regional Service Delivery Board	
	<ul style="list-style-type: none"> • Director, Major Economic Projects
Meeting frequency	The Regional Service Delivery Board meets bi-monthly.

Workforce Capability and Culture Steering Committee	
Purpose	To drive the implementation of key workforce strategies to embed a culture that upholds the government and SOILD values; build workforce capability and resilience to meet current and future organisational needs; and promote the highest standards of ethical behaviour.
Membership	<ul style="list-style-type: none"> • Deputy Director-General, Disability and Seniors Connect (Chair) • Chief Human Resources Officer • Deputy Director-General, Culture and Economic Participation • Deputy Director-General, Disability Accommodation, Respite and Forensic Services • Deputy Director-General, Corporate Services • Deputy Director-General, Strategic Policy, Legislation and Program Reform
Meeting frequency	The Workforce Capability and Culture Steering Committee meets quarterly.

Appendix 4—Government bodies (statutory bodies and other entities)

QUEENSLAND CARERS ADVISORY COUNCIL	
Act or instrument	<i>Carers (Recognition) Act 2008</i>
Functions	<p>The Queensland Carers Advisory Council (the council) is appointed to advise the Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships (the Minister) on:</p> <ul style="list-style-type: none"> • work to advance the interests of carers and promote compliance by public authorities with the Queensland Carers Charter • make recommendations to the Minister on enhancing compliance by public authorities with the Queensland Carers Charter • provide general advice to the Minister on matters relating to carers • carry out other functions as directed by the Minister. <p>At the Minister's invitation, the council will:</p> <ul style="list-style-type: none"> • contribute to the annual National Carers Week • contribute to the annual International Grandparents' Day • contribute to relevant forums • provide advice on carer related issues • promote compliance of public authorities to the Queensland Carers Charter • facilitate consultation with carers and carer organisations. <p>The council consists of 12 members appointed by signed notice by the Minister.</p> <ul style="list-style-type: none"> • Four members must be carers, one of whom must be a grandparent carer. • Three members must be representatives of different carers associations. • One member must be a representative of grandparent carers. • Four members must be public service employees. <p>Appointments to the council are for a period of up to two years.</p>
Achievements	<p>The new 2022–2024 term of the council was appointed on 31 January 2022. The first meeting of the newly appointed council was on 20 April 2022.</p> <p>The Honourable Craig Crawford MP, Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships attended the council meeting.</p> <p>The Minister noted the extraordinary contribution that carers make to the lives of the people they care for and their communities. He recognised the value of having the council's expert advice on how policy, programs, services and strategies can best meet the needs of carers.</p> <p>The Minister and the council members discussed:</p> <ul style="list-style-type: none"> • areas of the Queensland <i>Carer's (Recognition) Act 2008</i> that may need to be reviewed • the difficulties faced by young carers, particularly relating to education or training • research gaps for all carer cohorts, including young carers and grandparent carers • the need to raise the awareness of the economic and social value of carers • the opportunity cost that carers face over their lifetime, through reduced earnings and lower retirement incomes • the social isolation that carers face, often leading to other mental and physical health problems • the social and economic returns to government of investing in carers, through increased support and services, that will result in future savings to the economy

QUEENSLAND CARERS ADVISORY COUNCIL

- the need for all workplaces to support carers through flexible work arrangements, recognising the principles of the Queensland Carers Charter. These issues will continue to be a focus for the council over the next two years and form a workplan to guide actions and outcomes.

Financial reporting No financial decision-making or reporting

Remuneration:

Members of the council who are not employed in the Queensland public service are entitled to receive meeting fees in accordance with *Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies*. Members are not remunerated for any additional work required to carry out their role.

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair – public sector employee	Dr Chris Sarra	1	N/A	N/A	NIL
Deputy Chair - grandparent carer	Ms Slawka Bell	1	\$300 per meeting/session	N/A	\$300
Member - carer	Ms Melissa Williams	1	\$300 per meeting/session	N/A	\$300
Member - carer	Dr Nancy Spencer	1	\$300 per meeting/session	N/A	\$300
Member - carer	Ms Natalie Bird	0	\$300 per meeting/session	N/A	NIL
Member – org representative	Ms Debra Cottrell	1	\$300 per meeting/session	N/A	\$300
Member – org representative	Ms Irene Clelland	1	\$300 per meeting/session	N/A	\$300
Member – org representative	Ms Robynne Cooper	1	\$300 per meeting/session	N/A	\$300
Member – org representative	Mr Adam Campbell	1	\$300 per meeting/session	N/A	NIL
Member – public sector employee	Ms Carmel Ybarlucea	1	NIL	N/A	NIL
Member – public sector employee	Mr David Harmer	1	NIL	N/A	NIL
Member – public sector employee	Ms Lisa Pritchard	1	NIL	N/A	NIL

QUEENSLAND CARERS ADVISORY COUNCIL	
No. scheduled meetings/session	During 2021–2022, the Queensland Carers Advisory Council met once, on 20 April 2022.
Total out of pocket expenses	No out-of-pocket expenses for members. \$395.75 travel costs met for regionally based council member to attend 20 April 2022 meeting in Brisbane.

QUEENSLAND DISABILITY ADVISORY COUNCIL	
Act or instrument	<i>Disability Services Act 2006</i>
Functions	The Queensland Disability Advisory Council operates as a key channel for independent advice to the Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships, and for the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships, on regional, state and national disability-related matters. The council represents the views and opinions of the disability community that are important to Queenslanders.
Achievements	<p>The 2021–2022 council was appointed on 3 December 2021 and the first meeting of the council for the term was on 15 December 2021.</p> <p>In 2021–2022 council members actively engaged with their networks and communities about the COVID-19 pandemic, NDIS implementation in Queensland and other sector issues, providing new information, clarifying processes, raising issues and sharing experiences.</p> <p>Members played a significant role in advising government about the impact of COVID-19 for people with disability and the disability sector services including opportunities to improve information and support.</p> <p>Members provided a critical role in providing input on the development of the next state disability plan including feedback on the key components and approach for implementation.</p> <p>Members also provided advice to the Minister on the following matters:</p> <ul style="list-style-type: none"> • development of the department's Disability Service Plan • the Queensland Disability Advocacy Program.
Financial reporting	No financial decision-making or reporting
<p>Remuneration:</p> <p>Council members who are not employed in the Queensland public service are entitled to receive meeting fees in accordance with <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies</i>.</p> <p>In addition to these entitlements, the Chair is paid an annual allowance that recognises the additional work they undertake in advising the Minister and department, and in representing the disability sector on other groups. Members are not remunerated for any additional work required to carry out their role.</p>	

QUEENSLAND DISABILITY ADVISORY COUNCIL					
Position	Name	Meetings/ sessions attendance	Approved annual, sessional or daily fee	Approved sub- committee fees if applicable	Actual fees received
Chair	Dr Sharon Boyce	5	\$17,160 per annum plus \$520 per meeting/session	N/A	\$2,600.00
Deputy Chair	Ms Anita Veivers	5	\$400 per meeting/session	N/A	\$2,000.00
Member	Mr Ken Parker	4	\$400 per meeting/session	N/A	\$1,600.00
Member – public sector employee	Professor Harry McConnell	4	\$400 per meeting/session	N/A	NIL
Member	Mr Peter Gurr	4	\$400 per meeting/session	N/A	\$1,600.00
Member	Ms Semah Mokak-Wischki	4	\$400 per meeting/session	N/A	\$1,600.00
Member	Mrs Pamela Spelling	5	\$400 per meeting/session	N/A	\$2,000.00
Member	Mr Simon Wright	5	\$400 per meeting/session	N/A	\$2,000.00
Member	Ms Gillian Costabeber	3	\$400 per meeting/session	N/A	\$1,200.00
Member	Ms Paige Armstrong	4	\$400 per meeting/session	N/A	\$2,000.00
Member	Mr Peter Tully	5	\$400 per meeting/session	N/A	\$2,000.00
Member	Vacant	0	\$400 per meeting/session	N/A	NIL
No. scheduled meetings/session	<p>During 2021–2022, the Queensland Disability Council met five times. The first meeting on 15 December 2021 was a 30-minute meeting to meet the Minister and discuss strategic objectives and priorities for the upcoming term.</p> <p>Three meetings were held via video-conference due to Queensland Health directives for pandemic management on 8 February 2022, 7 April 2022 and 16 May 2022.</p> <p>The final meeting was held in-person in Brisbane, over a two-day period on 27–28 June 2022.</p>				

QUEENSLAND DISABILITY ADVISORY COUNCIL	
Total out of pocket expenses	No out-of-pocket expenses for members. \$1,420.05 travel costs met for regionally based council members to attend two-day meeting in Brisbane on 27–28 June 2022.

FAMILY RESPONSIBILITIES BOARD					
Act or instrument	<i>Family Responsibilities Commission Act 2008</i>				
Functions	The purpose of the Family Responsibilities Board is to give advice and make recommendations to the Minister for Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships about the operation of the Family Responsibilities Commission.				
Achievements	Oversight of the Family Responsibilities Commission achieved through six monthly Board meetings.				
Financial reporting	Not applicable				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chairperson	Mr Robert Gee	2	Not applicable		Nil
Member	Mr Raymond Griggs	2	Not applicable		Nil
Member	Mr Noel Pearson	2	Not applicable		Nil
No. scheduled meetings/sessions	2				
Total out of pocket expenses	Nil				

THE LOCAL THRIVING COMMUNITIES JOINT COORDINATING COMMITTEE (JCC)	
Act or instrument	Terms of Reference
Functions	The Local Thriving Communities Joint Coordinating Committee (JCC) was established on 22 December 2019 as a mechanism for representatives from government (local, state and federal) and Queensland Aboriginal and Torres Strait Islander communities to oversee the LTC reform agenda and provide advice on co-design and implementation. Its membership (22) comprises 6 representatives from First Nations communities, 5 Mayoral representatives nominated by the Local Government Association of Queensland Indigenous Leaders Forum and 11 state and federal government representatives as equal partners.
Achievements	Five meetings of the JCC were co-chaired by a community member and the Director-General of the Department of Seniors, Disability Services and Aboriginal and Torres

THE LOCAL THRIVING COMMUNITIES JOINT COORDINATING COMMITTEE (JCC)

	Strait Islander Partnerships to give effect to the reframed relationship between the Queensland Government and Aboriginal peoples and Torres Strait Islander peoples. Through shared decision-making community and government JCC members are ensuring sustainable progress through an iterative approach to implementation of the reform. The JCC informed the development of the Local Thriving Communities Action Plan 2022-2024, the first in a series of action plans that articulates the steps the government needs to take to implement the reform. JCC community members provided guidance into the development of activity so self-determination and local decision-making are embedded into practices across government to effect the change required to improve service coordination, design and delivery in communities.
Financial reporting	The transactions of the board are captured in the department's financial statement.

Remuneration: JCC Community Members are remunerated under the Queensland Government's *Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies*. JCC community members are paid in accordance with Level 3 of the Regulation, Administration and Advice Category of the Remuneration Matrix.

Community members are paid a daily meeting fee of \$300, and the Co-Chair is paid a daily meeting fee of \$390 for JCC meetings. Community members are also remunerated for 'preparation and pre-briefing' prior to each meeting at 50 per cent of the meeting fee (less than four hours meeting fees) and for participation in a community members pre-meeting workshop 50 per cent of the meeting fee (less than four hours meeting fees).

As Co-Chair, the Director-General, Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships is also able to approve remuneration for additional activities including member attendance at consultation, workshops or engagement. Members are remunerated for these activities in accordance with the Queensland Government's *Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies*.

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Co-Chair Director-General, Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Dr Chris Sarra	5	N/A	N/A	N/A
Member (2 meetings) Co-Chair (3 meetings)	Kelly Barclay	5 JCC meetings 2 meetings as co-chair 4 additional sessions as co-chair (workshops, meeting prep, pre-briefings, additional work) 3 meetings as member	\$390 (Co-Chair fee) \$300 (Member fee) 50% fees for pre-brief meetings & workshops under 4 hours	N/A	\$3,615 ¹

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
		7 additional sessions as a member (workshops, pre-briefings, meeting prep, and additional work)			
Co-Chair (3 meetings)/Member (2 meetings)	Joanne Schmider	5 JCC meetings 1 meeting as co-chair 4 additional sessions as co-chair (pre-briefings, meeting prep, workshop, additional work) 4 meetings as member 8 additional sessions as a member (workshops, meeting prep, pre-briefings and additional work)	\$390 (Co-Chair fee) \$300 (Member fee) 50% fees for pre-brief meetings & workshops under 4 hours	N/A	\$4,770 ²
Member	Michelle Deshong	1 JCC Meeting 1 meeting as co-chair 3 additional sessions as co-chair (pre-brief, meeting prep, and workshop) 1 additional session as member (additional work (community-members workshop))	\$390 (Co-Chair fee) \$300 (Member fee) 50% fees for pre-brief meetings & workshops under 4 hours	N/A	\$930
Member	Susan Sewter	2 JCC Meetings 2 meetings as a member 4 additional sessions as member (workshops & meeting prep)	\$300 (Member fee) 50% fees for pre-brief meetings & workshops under 4 hours	N/A	\$1,050
Member	Michael Bond	1 (JCC meeting) 1 meeting as a co-chair 3 additional sessions as co-	\$390 (Co-Chair fee) \$300.00 (Member fee)	N/A	\$780

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
		chair (workshops, pre-brief and additional work)	50% fees for pre-brief meetings & workshops under 4 hours		
Member	Zhanae Dodd	2 JCC meetings 2 meetings as a member 4 additional sessions as a member (workshops, pre-brief and additional work)	\$390 (Co-Chair fee) \$300.00 (Member fee) 50% fees for pre-brief meetings & workshops under 4 hours	N/A	\$1,650 ³
Member	Mayor Mislam Sam	3 JCC meetings	N/A	N/A	N/A
Member	Mayor Joshua Weasel	1 JCC meeting	N/A	N/A	N/A
Member	Mayor Patricia Yusia	2 JCC meetings	N/A	N/A	N/A
Member	Mayor Janita Motton	2 JCC meetings	N/A	N/A	N/A
Member	VACANT – Mayor Kyle Yanner nominated by ILF and approved by Queensland Government however Mayor Yanner has not yet accepted the role.	1 JCC meeting (Mayor Yanner attended as a guest in September 2021)	N/A	N/A	N/A
Ex-Officio	Deputy Director-General Department of Education (or proxy)	0 (member) 4 (proxy) Nil attendance at 1 meeting	N/A	N/A	N/A
Ex-Officio	Deputy Director-General, Strategy Department of Children, Youth Justice and Multicultural Affairs (or proxy)	2 (member) 2 (proxy) Nil attendance at 1 meeting	N/A	N/A	N/A
Ex-Officio	Assistant Commissioner, Southern Region Queensland Police Service (or proxy)	2 (member) 3 (proxy) Attended all meetings	N/A	N/A	N/A
Ex-Officio	Deputy Director-General and Chief Aboriginal and Torres Strait	1 (member) 3 (proxy)	N/A	N/A	N/A

Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
	Islander Health Officer, Queensland Health (or proxy)	Nil attendance at 1 meeting			
Ex-Officio	Deputy Director-General Department of Communities, Housing and Digital Economy (or proxy)	0 (member) 5 (proxy) Attended all meetings	N/A	N/A	N/A
Ex-Officio	Deputy Under Treasurer, Agency Performance Queensland Treasury (or proxy)	5 (member) Nil proxy attendance Attended all meetings	N/A	N/A	N/A
Ex-Officio	Deputy Director-General Department of State Development, Infrastructure, Local Government and Planning (or proxy)	1 (member) 3 (proxy) Nil attendance at 1 meeting	N/A	N/A	N/A
Ex-Officio	Deputy Director-General, Justice Services Department of Justice and Attorney-General (or proxy)	4 (member) 1 (proxy) Attended all meetings	N/A	N/A	N/A
Ex-Officio	Deputy Director-General, Policy Department of the Premier and Cabinet (or proxy)	1 (member) 4 (proxy) Attended all meetings	N/A	N/A	N/A
Ex-Officio	National Indigenous Australians Agency, Australian Government (or proxy)	2 (member) 2 (proxy) Nil attendance at 1 meeting	N/A	N/A	N/A
No. of meetings	5				
Total out of pocket expenses	Total out of pocket expenses \$2,126.19				
Notes	<ol style="list-style-type: none"> 1. Kelly Barclay includes \$750 for additional work as approved 2. Joanne Schmitter includes \$1,650 for additional work as approved 3. Zhanae Dodd includes \$600 for additional work as approved 				

Appendix 5—Master Plan information

Note: Due to COVID-19 restrictions during the reporting period 2021–2022, significant delays were experienced in undertaking the community consultation component of developing the master plans.

Council	Community	Master Plan Type
Aurukun Shire Council	Aurukun	Urban Master Plan completed
Cherbourg Shire Council	Cherbourg	Urban Master Plan completed
Cook Shire Council	Coen	Urban Master Plan completed
Doomadgee Aboriginal Shire Council	Doomadgee	Urban Master Plan completed
Hope Vale Aboriginal Shire Council	Hope Vale	Urban Master Plan completed
Hope Vale Congress	Hope Vale	Rural Based Master Plan underway
Kowanyama Aboriginal Shire Council	Kowanyama	Urban Master Plan completed
Lockhart River Aboriginal Shire Council	Lockhart River	Urban Master Plan completed
Mapoon Aboriginal Shire Council	Mapoon	Urban Master Plan completed
Mornington Shire Council	Mornington Island	Urban Master Plan completed
Napranum Shire Council	Napranum	Urban Master Plan completed
Northern Peninsula Area Regional Council	Bamaga, Injinoo, Seisia, Umagico, New Mapoon	Urban Master Plan completed
Northern Peninsula Area Regional Council	Northern Peninsula Area	Rural Master Plan nearing completion
Palm Island Aboriginal Shire Council	Palm Island	Urban Master Plan completed
Pormpuraaw Aboriginal Shire Council	Pormpuraaw	Revision of Urban Master Plan completed
Torres Shire Council	Wasaga (Horn Island)	Urban Master Plan completed
Torres Strait Island Regional Council	Badu Island	Master Plan completed
Torres Strait Island Regional Council	Boigu Island	Master Plan completed
Torres Strait Island Regional Council	Dauan Island	Master Plan completed
Torres Strait Island Regional Council	Erub Island	Master Plan completed
Torres Strait Island Regional Council	Hammond Island	Urban Master Plan completed
Torres Strait Island Regional Council	Iama Island	Urban Master Plan completed

Council	Community	Master Plan Type
Torres Strait Island Regional Council	Kubin Community Moa Island	Master Plan completed
Torres Strait Island Regional Council	Mabuiag Island	Master Plan completed
Torres Strait Island Regional Council	Masig Island	Urban Master Plan completed
Torres Strait Island Regional Council	Mer Island	Urban Master Plan completed
Torres Strait Island Regional Council	Poruma	Urban Master Plan completed
Torres Strait Island Regional Council	Saibai Island	Urban Master Plan completed
Torres Strait Island Regional Council	St Pauls Community Moa Island	Urban Master Plan completed
Torres Strait Island Regional Council	Ugar Island	Urban Master Plan completed
Torres Strait Island Regional Council	Warraber Island	Urban Master Plan completed
Woorabinda Aboriginal Shire Council	Woorabinda	Urban Master Plan completed
Woorabinda Aboriginal Shire Council	Woorabinda	Rural Master Plan nearing completion
Wujal Wujal Aboriginal Shire Council	Wujal Wujal	Urban Master Plan completed
Yarrabah Aboriginal Shire Council	Yarrabah	Urban Master Plan completed
Yarrabah Aboriginal Shire Council	Gunggandji-Mandingalbay Yidinji Peoples Prescribed Body Corporate (GMYPPBC)	Rural Master Plan nearing completion

Legend
Master Plan completed
Urban Master Plan completed
Non-shaded – underway or nearing completion.

**Department of Seniors, Disability Services and
Aboriginal and Torres Strait Islander
Partnerships
Annual Financial Statements
2021–2022**

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Financial Statements
for the year ended 30 June 2022

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Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Statement of Comprehensive Income - Controlled
for the year ended 30 June 2022

	Note	Actual 2022 \$'000	Original Budget^ 2022 \$'000	Budget Variance* 2022 \$'000	Actual 2021 \$'000
Income from Continuing Operations					
Appropriation revenue	B1-1	282,968	297,144	(14,176)	320,736
User charges and fees	B1-2	10,412	1,149	9,263	10,178
Grants and other contributions	B1-3	11,209	12,373	(1,164)	13,489
Interest		-	-	-	3
Reversal of revaluation decrement	C4-1	28,569	-	28,569	1,229
Other revenue	B1-4	2,969	864	2,105	4,188
Total Income from Continuing Operations		336,127	311,530	24,597	349,823
Expenses from Continuing Operations					
Employee expenses	B2-1	214,908	203,793	(11,115)	205,688
Supplies and services	B2-2	67,636	90,085	22,449	116,539
Grants and subsidies	B2-3	15,863	9,112	(6,751)	16,763
Depreciation and amortisation	B2-4	3,784	6,960	3,176	5,051
Impairment losses on financial assets		531	400	(131)	(57)
Other expenses	B2-5	2,214	1,105	(1,109)	2,944
Revaluation decrement		-	-	-	112
Total Expenses from Continuing Operations		304,936	311,455	6,519	347,040
Operating Result from Continuing Operations		31,191	75	31,116	2,783
Operating Result for the Year		31,191	75	31,116	2,783
Total Comprehensive Income		31,191	75	31,116	2,783

*An explanation of major variances is included at Note E1-1.

^These figures represent budgeted figures as published in the 2021-22 Service Delivery Statement tabled in Parliament.

The accompanying notes form part of these financial statements.

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Statement of Comprehensive Income by Major Departmental Services - Controlled
for the year ended 30 June 2022

	Disability Services	Disability Services	Seniors Services	Seniors Services	Community Services^	Economic Participation Services	Economic Participation Services *	Community Participation Services	Community Participation Services *	Total	Total
	2022	2021	2022	2021	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations											
Appropriation revenue	209,529	211,125	11,244	11,701	64,832	28,031	16,236	34,164	16,842	282,968	320,736
User Charges and fees	10,280	7,826	-	-	2,341	17	5	115	6	10,412	10,178
Grants and Other Contributions	10,206	11,469	-	-	1,460	320	93	683	467	11,209	13,489
Interest	-	3	-	-	-	-	-	-	-	-	3
Reversal of revaluation decrement	25,852	1,220	248	-	-	242	1	2,227	8	28,569	1,229
Other revenue	756	2,781	1,174	6	742	100	26	939	633	2,969	4,188
Total Income from Continuing Operations	256,623	234,424	12,666	11,707	69,375	28,710	16,361	38,128	17,956	336,127	349,823
Expenses from Continuing Operations											
Employee expenses	176,439	177,589	1,024	739	5,743	17,271	10,473	20,174	11,414	214,908	205,688
Supplies and services	42,908	45,983	10,387	10,402	51,827	6,804	4,419	7,537	3,908	67,636	116,539
Grants and Subsidies	4,541	4,099	223	520	9,221	4,070	1,202	7,029	1,721	15,863	16,763
Depreciation and amortisation	2,852	3,368	28	-	980	55	39	849	664	3,784	5,051
Impairment losses on financial assets	(227)	(57)	755	-	-	2	-	1	-	531	(57)
Other Expenses	1,636	716	1	36	1,874	266	146	311	172	2,214	2,944
Revaluation Decrement	-	112	-	-	-	-	-	-	-	-	112
Total Expenses from Continuing Operations	228,149	231,810	12,418	11,697	69,375	28,468	16,279	35,901	17,879	304,936	347,040
Operating Result from Continuing Operations	28,474	2,614	248	10	-	242	82	2,227	77	31,191	2,783
Operating Result for the Year	28,474	2,614	248	10	-	242	82	2,227	77	31,191	2,783
Total Comprehensive Income	28,474	2,614	248	10	-	242	82	2,227	77	31,191	2,783

* Economic and Community Participation Services comparative amounts are from 13 November 2020 to 30 June 2021 due to the 2020 Machinery-of-Government changes.

^ Comparative amounts for Community Services are from 1 July 2020 to 30 November 2020. Community Services were transferred to Department of Communities, Housing and Digital Economy due to the 2020 Machinery-of-Government changes.

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Statement of Financial Position - Controlled
for the year ended 30 June 2022

	Notes	Actual 2022 \$'000	Original Budget^ 2022 \$'000	Budget Variance* 2022 \$'000	Actual 2021 \$'000
Current Assets					
Cash and cash equivalents	C1	51,005	24,251	26,754	54,840
Receivables	C2	7,510	4,544	2,966	6,009
Other current assets		982	2,452	(1,470)	1,774
		59,497	31,247	28,250	62,623
Non-current assets classified as held for sale	C3	880	-	880	-
Total Current Assets		60,377	31,247	29,130	62,623
Non-Current Asset					
Property, plant and equipment	C4	205,173	183,788	21,385	181,296
Intangible assets	C5	438	1,261	(823)	609
Total Non-Current Assets		205,611	185,049	20,562	181,905
Total Assets		265,988	216,296	49,692	244,528
Current Liabilities					
Payables	C6	26,482	4,390	(22,092)	37,926
Accrued employee benefits	C7	9,261	8,875	(386)	8,811
Interest bearing liabilities		-	51	51	-
Provisions		-	2,356	2,356	119
Other current liabilities		1,062	344	(718)	571
Total Current Liabilities		36,805	16,016	(20,789)	47,427
Net Assets		229,183	200,280	28,903	197,101
Equity					
Contributed equity		174,972	-	-	174,080
Asset revaluation surplus		-	-	-	-
Accumulated surplus (deficit)		54,211	-	-	23,021
Total Equity		229,183	-	-	197,101

*An explanation of major variances is included at Note E1-1.

^These figures represent budgeted figures as published in the 2021-22 Service Delivery Statement tabled in Parliament.

The accompanying notes form part of these financial statements.

**Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Statement of Assets and Liabilities by Major Departmental Services - Controlled
for the year ended 30 June 2022**

	Disability Services	Disability Services	Seniors Services	Seniors Services	Community Services [^]	Economic Participation Services	Economic Participation Services *	Community Participation Services	Community Participation Services *	Total	Total
	2022	2021	2022	2021	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets											
Cash and cash equivalents	29,767	30,241	855	2,374	-	6,613	7,280	13,770	14,945	51,005	54,840
Receivables	5,654	4,765	155	19	-	821	590	880	636	7,510	6,009
Other current assets	689	1,173	8	10	-	105	252	180	339	982	1,774
Non-current assets classified as held for sale	880	-	-	-	-	-	-	-	-	880	-
Total Current Assets	36,990	36,178	1,018	2,403	-	7,539	8,122	14,830	15,920	60,377	62,622
Non-Current Assets											
Property, plant and equipment	187,039	165,545	2,208	-	-	1,170	708	14,756	15,042	205,173	181,296
Intangible assets	438	521	-	-	-	-	-	-	88	438	609
Total Non-Current Assets	187,477	166,066	2,208	-	-	1,170	708	14,756	15,130	205,611	181,905
Total Assets	224,467	202,244	3,226	2,403	-	8,709	8,830	29,586	31,050	265,988	244,527
Current Liabilities											
Payables	13,337	21,627	990	2,344	-	4,688	5,226	7,467	8,729	26,482	37,926
Accrued employee benefits	7,867	7,511	28	59	-	550	596	816	645	9,261	8,811
Provisions	-	104	-	-	-	-	7	-	7	-	119
Other current liabilities	1,062	571	-	-	-	-	-	-	-	1,062	571
Total Current Liabilities	22,266	29,814	1,018	2,403	-	5,238	5,829	8,283	9,381	36,805	47,428
Total Liabilities	22,266	29,814	1,018	2,403	-	5,238	5,829	8,283	9,381	36,805	47,428

* Economic and Community Participation Services comparative amounts are from 13 November 2020 to 30 June 2021 due to the 2020 Machinery-of-Government changes.

[^] Comparative amounts for Community Services are from 1 July 2020 to 30 November 2020. Community Services were transferred to Department of Communities, Housing and Digital Economy due to the 2020 Machinery-of-Government changes.

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Statement of Changes in Equity - Controlled
for the year ended 30 June 2022

	Note	Contributed Equity \$'000	Accumulated Surplus \$'000	Total \$'000
Balance as at 1 July 2020		303,051	20,133	323,184
Operating Result				
Operating result from continuing operations		-	2,783	2,783
Total Comprehensive Income for the Year		-	2,783	2,783
Transactions with Owners as Owners				
Net equity adjustments	C8	4,501	-	4,501
Net transfers in/(out) - Queensland Government entities - MoG		(133,472)	105	(133,367)
Net Transactions with Owners as Owners		(128,971)	105	(128,866)
Balance as at 30 June 2021		174,080	23,021	197,101
Operating Result				
Operating result from continuing operations		-	31,191	31,191
Total Comprehensive Income for the Year		-	31,191	31,191
Transactions with Owners as Owners				
Net equity adjustments	C8	2,510	-	2,510
Net transfers in/(out) - Queensland Government entities - MoG ^	A4	(13)	-	(13)
Net transfer out to Administered *		(1,605)	-	(1,605)
Net Transactions with Owners as Owners		892	-	892
Balance as at 30 June 2022		174,972	54,211	229,183

^ Final transfer of assets to the Department of Communities, Housing and Digital Economy. Refer to note A4 Machinery-of-Government (MoG) Changes.

*On 6 September 2021, the Minister approved the transfer of Olandi Hall (land net book value of \$0.495 million and building net book value of \$1.109 million) to the Torres Shire Council for nil consideration. The transfer of this asset to Council Trusteeship is consistent with Queensland Government policy. The land title transferred on 1 October 2021. As per Section 4F.5 of the Treasury Financial Reporting Requirements for Government Agencies 2021-2022, the transaction has been recognised as a reduction in Controlled Equity and recognition of the asset transfer as an Administered Grant.

The accompanying notes form part of these financial statements.

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Statement of Cash Flows - Controlled
for the year ended 30 June 2022

	Note	Actual 2022 \$'000	Original Budget^ 2022 \$'000	Budget Variance* 2022 \$'000	Actual 2021 \$'000
Cash Flows from Operating Activities					
<i>Inflows:</i>					
Service appropriation receipts		274,541	295,216	(20,675)	316,892
User charges and fees		9,949	1,149	8,800	10,672
Grants and other contributions		10,897	12,048	(1,151)	11,748
GST input tax credits received from ATO		10,768	72,072	(61,304)	6,603
GST collected from customers		254	1,213	(959)	1,996
Interest receipts		-	-	-	3
Other inflows		3,864	827	3,037	4,762
<i>Outflows:</i>					
Employee expenses		(214,614)	(203,793)	(10,821)	(206,337)
Supplies and services		(70,895)	(90,385)	19,490	(112,378)
Grants and subsidies		(15,562)	(9,112)	(6,450)	(21,339)
GST paid to suppliers		(10,996)	(72,072)	61,076	(5,931)
GST remitted to ATO		(254)	(1,213)	959	(1,996)
Other outflows		(1,631)	(1,050)	(581)	(3,679)
Net cash provided by (used in) operating activities	CF-1	(3,680)	4,900	(8,580)	1,016
Cash Flows from Investing Activities					
<i>Inflows:</i>					
Sales of property, plant and equipment		-	-	-	1,895
<i>Outflows:</i>					
Payments for property, plant and equipment		(2,216)	(7,572)	5,356	(16,334)
Net cash used in investing activities		(2,216)	(7,572)	5,356	(14,439)
Cash flows from Financing Activities					
<i>Inflows:</i>					
Equity withdrawals		(183)	-	(183)	(183)
Equity injection		2,244	6,670	(4,426)	4,501
Net cash provided by (used in) financing activities		2,061	6,670	(4,609)	4,318
Net (decrease) increase in cash and cash equivalents		(3,835)	3,998	(7,833)	(9,105)
Cash and Cash Equivalents - Opening balance		54,840	20,253	34,587	72,041
Cash transfers from restructure		-	-	-	(8,097)
Cash and Cash Equivalents - Closing balance	C1	51,005	24,251	26,754	54,840

*An explanation of major variances is included at Note E1-1.

^These figures represent budgeted figures as published in the 2021-22 Service Delivery Statements tabled in Parliament.

The accompanying notes form part of these financial statements.

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Notes to the Statement of Cash Flows - Controlled
for the year ended 30 June 2022

CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	Note	Actual 2022 \$'000	Actual 2021 \$'000
Operating Result for the Year		31,191	2,783
Non-cash items included in operating result			
Reversal of revaluation increment		(28,569)	112
Reversal of revaluation decrement		-	(1,229)
Depreciation and amortisation expense		3,784	5,051
Loss (gain) on disposal of non-current assets		3	209
Impairment losses		-	(52)
Write off of assets	B2-5	814	-
Changes in assets and liabilities			
(Increase) decrease in GST input tax credits receivable		(228)	672
(Increase) decrease in trade receivables		(1,025)	494
(Increase) decrease in other current receivables		-	182
(Increase) decrease in other assets		791	572
Increase (decrease) in payables		(11,263)	4,235
Increase (decrease) in accrued employee benefits		450	(647)
Increase (decrease) in provisions		(119)	(2,382)
Increase (decrease) in other liabilities		491	(8,984)
Net Cash Provided by (Used in) Operating Activities		(3,680)	1,016

CF-2 Non-cash investing and financing activities

Assets and liabilities received or donated/transferred by the department are recognised as revenues (refer Note B1-3) or expenses (refer Note B2-3) as applicable. In 2021-22 there were nil assets and liabilities received or donated/transferred recognised through the Controlled accounts. The department transferred land and property to the Torres Shire Council recognised through the Administered accounts (refer Statement of Changes in Equity).

The accompanying notes form part of these financial statements.

A1 Departmental Objectives

The Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships' vision is to partner with people of all ages, abilities and backgrounds so that they can thrive culturally, socially and economically. The department's purpose is to improve the social and economic wellbeing of Queensland seniors and people of all abilities by delivering quality targeted support, and to lead change through enhanced relationships and improved decision-making across government, to enable Aboriginal and Torres Strait Islander Queenslanders to truly thrive.

The Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships delivers its services through the following major service areas:

- Seniors Services: develop programs and services for seniors that reduce the cost of living, enhance wellbeing, support community participation and prevent and address elder abuse. Age-friendly communities assist seniors to contribute economically, socially and culturally to their communities.
- Disability Services: enable people to access disability services that assist them with the core activities of daily living and achieving their goals, as part of inclusive communities, and to contribute to systems that safeguard and protect the rights of people with disability.
- Economic Participation: increase the economic participation of Aboriginal peoples and Torres Strait Islander peoples.
- Community Participation: increase the community participation of Aboriginal peoples and Torres Strait Islander peoples.

The department is funded for the departmental services it delivers principally by parliamentary appropriations. It also provides the following on a fee for service basis:

- Application fees for an assessment of persons seeking engagement to work in disability services delivered or funded by the department.

A2 Basis of Financial Statement Preparation

A2-1 General Information

The Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (the department) is a State Government department established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent. The department was formed from the former Department of Communities, Disability Services and Seniors and the former Department of Aboriginal and Torres Strait Islander Partnerships.

The head office of the department is 1 William Street, Brisbane QLD 4000.

A2-2 Compliance with Prescribed Requirements

The department has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2021.

The department is a not-for-profit entity and these general-purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A2-3 Presentation

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

A2 Basis of financial Statements Preparation (Continued)

A2-3 Presentation (Continued)

Comparatives

Comparative information reflects the audited 2020-21 financial statements except where restated for a change in accounting policy as detailed at Note F3.

Current/Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial performance and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

A2-4 Authorisation of Financial Statements for Issue

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the Management Certificate.

A2-5 The Reporting Entity

The reporting entity is the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships. The financial statements include all income, expenses, assets, liabilities and equity of the department. The department has not entered into any contractual arrangements which involve the sharing of control or significant influence over another entity. As a result, the department has determined that it does not control any other entity and has no interests in unconsolidated structured entities.

A2-6 Basis of Measurement

Historical cost is used as the measurement basis in this financial report except for land and buildings which are measured at fair value.

Historical Cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Where fair value is used, the fair value approach is disclosed. Refer to Note C4-7 for further information about fair value measurement by the department.

A2-7 Controlled and Administered Transactions and Balances

Transactions and balances are controlled by the department where they can be deployed for the achievement of the departmental objectives.

The department administers, but does not control, certain activities on behalf of the Queensland Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

The department has elected to report the administered transactions and balances as notes within the agency's overall financial statements. Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

A2 Basis of financial Statements Preparation (Continued)

A2-7 Controlled and Administered Transactions and Balances (continued)

The department's administered ledger is used for the following purposes:

- The payment to the National Disability Insurance Agency under the National Disability Insurance Scheme.
- The payment of concessions, such as rebates on household expenses, to eligible recipients.
- The payment to the Western Cape Community Trust to provide and benefit the general welfare of the communities described under the Western Cape Co-Existence Agreement, including the Aboriginal communities and Traditional Owners of Western Cape York Peninsula.
- The payment to the Family Responsibilities Commission to support welfare reform and responsible standards of behaviour, local authority and wellbeing.

A2-8 Taxation

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department. GST credits receivable from, and GST payable to, the Australian Taxation Office (ATO) are recognised (refer to Note C2).

A3 National Disability Insurance Scheme

Full scheme arrangements under the Bilateral Agreement between the Commonwealth and State of Queensland on the National Disability Insurance Scheme (Full Scheme Agreement) commenced from 1 October 2020. Under the Full Scheme Agreement, Queensland has committed to paying its fixed and capped full scheme annual contribution of \$2.128 Billion, indexed at 4% per annum.

A4 Machinery-of-Government (MoG) Changes

Community Services activities were transferred to the Department of Communities, Housing and Digital Economy as part of Machinery-of-Government changes effective from 1 December 2020.

On 24 June 2022 a final transfer of assets to the Department of Communities, Housing and Digital Economy totalling \$0.013M was completed (refer to Statement of Changes in Equity and Note C4-1).

The Community Services activities continued to operate within the Department's financial and human resource systems during 2021-22 until the Department of Communities, Housing and Digital Economy (DCHDE) established its own systems. DCHDE reimbursed the department for those Community Services costs incurred: (\$17.645M) for 2021-22 (\$52.029M in 2020-21). Those transactions are not incorporated into the department's financial results.

Our Performance

B1 Revenue

B1-1 Appropriation Revenue

	2022	2021
	\$'000	\$'000
Reconciliation of Payments from Consolidated Fund to Appropriation Revenue Recognised in Operating Result		
Budgeted appropriation revenue	295,216	328,408
Treasurer's transfers	-	(5,520)
Lapsed appropriation revenue	(20,675)	(6,262)
Total Appropriation Receipts (cash)	274,541	316,626
Plus: Opening balance of departmental services revenue payable	28,263	21,652
Adjustment for Machinery-of-Government transfer	-	10,721
Less: Closing balance of departmental services revenue payable	(19,836)	(28,263)
Net Appropriation Revenue	282,968	320,736
Appropriation Revenue Recognised in Statement of Comprehensive Income	282,968	320,736

Appropriations provided under the *Appropriation Act 2021* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity - refer to Note G1-3.

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Notes to the Financial Statements
for the year ended 30 June 2022

B1-2 User Charges and Fees

	2022	2021
	\$'000	\$'000
The department received the following revenue for user charges and fees during the financial year		
Disability Worker Screening application fees	8,604	4,037
Funds from National Disability Support Agency to provide specialist disability client support	919	2,860
Gambling Help counselling services and hotline*	-	2,202
Rent received from clients in specialist disability accommodation	889	676
Other fees and charges	-	403
Total User Charges and Fees	10,412	10,178

* This service has transitioned to the Department of Communities, Housing and Digital Economy in the 2020 Machinery-of-Government restructure.

B1-3 Grants and Other Contributions

	2022	2021
	\$'000	\$'000
Revenue from contracts with customers		
Commonwealth grants - specific obligations	9,789	11,374
Other grants and contributions		
Queensland Government grants	906	362
Commonwealth grants - non-specific obligations	-	95
Other grants and contributions	113	-
Services received below fair value *	401	1,658
Total	11,209	13,489

* Services received below fair value includes archiving services provided by Queensland State Archives (2021-22 \$327K, 2020-21 \$198K) and COVID 19 test kits supplied by Queensland Health (2021-22 \$74K, 2020-21 Nil). Services received below fair value in 2020-21 included \$1.4 million relating to volunteer services for Community Recovery. The Community Recovery program was transferred to Department of Communities, Housing and Digital Economy in the 2020 Machinery-of-Government changes

Accounting policy - Grants, contributions and donations

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the department. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the department satisfies its obligations under the grant through construction of the asset.

Disclosure – Grants and contributions

The department has a number of grant arrangements with the Commonwealth that relate to funding of activity-based services. One of these arrangements is for the Disability Services for Older Australians (DSOA) program and has been identified as having sufficiently specific performance obligations under enforceable grant agreements.

The remaining Commonwealth grants, although under enforceable agreements, do not contain sufficiently specific performance obligations, these grants are recognised upon receipt.

Accounting policy - Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and expense.

B1-4 Other Revenue

	2022	2021
	\$'000	\$'000
Expenditure recoveries	431	5
Grant and service procurement refunds [^]	1,484	2,283
Other	1,054	1,900
Total	2,969	4,188

[^] These refunds relate to the return of prior year unspent funds by non-government organisations.

B2 Expenses

B2-1 Employee Expenses

	2022	2021
	\$'000	\$'000
Employee Benefits		
Wages and salaries	167,242	162,067
Employer superannuation contributions	20,089	18,792
Annual leave levy	16,878	15,303
Long service leave levy	4,182	3,826
Other employee benefits	1,588	1,345
	209,979	201,333
Employee Related Expenses		
Workers' compensation premium	3,718	2,941
Other employee related expenses	1,211	1,414
	4,929	4,355
Total	214,908	205,688
	2022	2021
Number of full-time equivalent employees	1,796	1,888

Accounting policy – Wages and salaries

Wages and salaries due, but unpaid at reporting date, are recognised in the statement of financial performance at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts. Wages and salaries include any non-vesting sick leave that has been paid by the department during the financial year.

Accounting policy - Annual leave

Under the Queensland Government's Annual Leave Central Scheme, a levy is made on the department to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

Accounting policy - Long service leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the department to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

Accounting policy - Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined Contribution Plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

B2 – Expenses (continued)

B2-1 Employee Expenses (continued)

Defined Benefit Plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Accounting policy - Workers compensation premiums

The department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note F1.

B2-2 Supplies and Services

	2022	2021
	\$'000	\$'000
Service Procurement		
Disability Services	7,520	10,048
Seniors Services	9,988	9,946
Aboriginal and Torres Strait Islander Partnerships Services *	372	1,172
Community Services*	-	48,789
Services provided by other State Agencies under MOU ^	14,549	14,554
Property and motor vehicle expenses	11,078	10,067
Property support, repairs and maintenance costs	8,880	8,584
Professional and technical fees	8,872	9,205
Other Supplies and Services	6,377	4,174
Total	67,636	116,539

*Aboriginal and Torres Strait Islander Partnerships (ATSIP) services comparative amounts are from 13 November 2020 to 30 June 2021 due to the 2020 Machinery-of-Government changes. Community Services transactions are from 1 July 2020 to 30 November 2020 due to the Machinery-of-Government changes.

^ Services provided by other State Agencies under MOU (refer to Note F2).

Accounting policy - Property and Motor Vehicle Expenses

The majority of the property and motor vehicle expenses relate to arrangements where the Department of Energy and Public Works provides the department with access to office accommodation and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because the Department of Energy and Public Works has substantive substitution rights over the assets.

Accounting policy - Distinction between Service Procurement and Grants

For a transaction to be classified as service procurement, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant (refer to Note B2-3).

B2 – Expenses (continued)

B2-3 Grants and Subsidies [^]

	2022	2021
	\$'000	\$'000
Disability Services	4,541	4,099
Seniors Services	223	520
Aboriginal and Torres Strait Islander Partnership Services *	11,099	2,922
Community Services *	-	9,221
Donations and gifts	-	1
Total	15,863	16,763

[^] Refer to B2-2 for the accounting policy on the distinction between service procurement and grants.

* ATSIP services comparative amounts are from 13 November 2020 to 30 June 2021 due to the 2020 Machinery-of-Government changes. Community Services transactions are from 1 July 2020 to 30 November 2020 due to the Machinery-of-Government changes.

B2-4 Depreciation and Amortisation

	2022	2021
	\$'000	\$'000
Depreciation - property, plant and equipment (refer C4-1)	3,701	4,756
Depreciation - right-of-use assets	-	22
Amortisation - intangible assets (refer C5-1)	83	273
Total	3,784	5,051

Refer to Notes C4-5 and C5-3 for the accounting policies for depreciation and amortisation expense.

B2-5 Other Expenses

	2022	2021
	\$'000	\$'000
Net losses on disposal of property, plant and equipment	3	209
Insurance premiums - QGIF	686	758
Queensland Audit Office - external audit fees [^]	285	285
Losses of Public Property [#]	814	-
Special payments - ex gratia payments	2	3
Other *	424	1,689
Total	2,214	2,944

[^] Total audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial statements are \$0.285M (2020-21: \$0.285M). There are no non-audit services included in this amount.

[#] As a result of property damage caused by a client in care, a loss of public property has been recognised. Certain losses of public property are insured with the Queensland Government Insurance Fund (QGIF). The claim made in respect of this loss has yet to be assessed by QGIF and the amount recoverable cannot be estimated reliably at reporting date. Upon notification by QGIF of the acceptance of the claim, revenue will be recognised for the agreed settlement amount and disclosed as 'Other revenue - Insurance compensation from loss of property'.

* Other expenses include services received below fair value, including archiving services provided by Queensland State Archives (2021-22 \$327K, 2020-21 \$198K) and COVID 19 test kits supplied by Queensland Health (2021-22 \$74K, 2020-21 Nil). Services received below fair value in 2020-21 included \$1.4 million relating to volunteer services for Community Recovery. The Community Recovery program was transferred to Department of Communities, Housing and Digital Economy in the 2020 Machinery-of-Government changes.

Special Payments

Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. No individual special payments over \$5,000 were made during 2021-22. No individual special payments over \$5,000 were made during 2020-21.

Our Financial Position

C1 Cash and Cash Equivalents

	2022	2021
	\$'000	\$'000
Cash on hand	2	5
Cash at Bank	51,003	54,835
Total	51,005	54,840

Accounting policy - Cash and Cash equivalents

For the purposes of the statement of financial performance and the statement of cash flows, cash assets include all cash and cheques received but not banked on 30 June 2022.

The department's cash at bank as at 30 June 2022 is held with the Commonwealth Bank of Australia. The department held cash with the Queensland Treasury Corporation (QTC) to support the Elderly Parent Carer Innovation Initiative with that bank account closed in November 2021 following the conclusion of the Initiative.

C2 Receivables

	2022	2021
	\$'000	\$'000
Current		
Trade and other debtors	1,785	1,934
Less: Allowance for impairment loss	(1,060)	(1,671)
	725	263
GST input tax credits receivable	865	637
Annual leave reimbursements	4,652	4,175
Long service leave reimbursements	1,268	934
Total	7,510	6,009

Accounting policy – Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e., the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date

Accounting policy - Impairment of receivables

The collectability of receivables is assessed periodically with provision being made for impairment. Where the department has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. If the amount of the debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

Disclosure - Impairment of receivables

The balance of allowance for impairment loss of \$1.060M is due to trade debtors being deemed to be likely to be uncollectable in the current and future financial years. The debts are mainly related to the transition of disability services to the National Disability Insurance Scheme (NDIS) with the department no longer holding related funding agreements.

C2 Receivables (continued)

Disclosure - COVID-19 pandemic impact

The department recognises receivables from non-government organisations when required to repay excess funds from prior years, based on the terms and conditions of their funding arrangements. To date there has been minimal impact upon related receivables beyond that which existed prior to the pandemic.

The department continues to monitor the financial viability of non-government organisations holding funding agreements to identify risks in service delivery and debt recovery.

Disclosure - Credit risk of receivables

The majority of the department's receivables are from the State Government or Commonwealth agencies who are expected to have an insignificant, and therefore immaterial, level of credit risk exposure. No loss allowance is recorded for these receivables on the basis of materiality.

C3 Non-Current Assets Held for Sale

The department has placed a property which is not suitable to support service delivery up for sale. The current carrying value of the property is \$0.880M (land \$0.500M and building \$0.380M). Refer to Note C4-1 for further details of the department's land and building assets.

C4 Property, Plant and Equipment and Depreciation Expense

C4-1 Closing Balances and Reconciliations of Carrying Amount

	2022 \$'000	2021 \$'000
Property, Plant and Equipment Reconciliation at 30 June 2022		
Land		
At fair value	55,964	50,663
	55,964	50,663
Buildings		
At fair value	204,012	178,759
Less accumulated depreciation	(57,626)	(50,541)
	146,386	128,218
Plant and equipment		
At cost	5,896	6,846
Less accumulated depreciation	(4,423)	(4,900)
	1,473	1,946
Capital works in progress		
At cost	1,350	469
	1,350	469
Total	205,173	181,296

C4 Property, Plant and Equipment (continued)

C4-1 Closing Balances and Reconciliations of Carrying Amount (continued)

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Capital works in progress \$'000	Total \$'000
Represented by Movements in Carrying Amount:					
Carrying amount at 1 July 2020	82,986	189,745	2,017	9,177	283,925
Acquisition	-	119	48	14,020	14,187
Disposals	(1,037)	(3,786)	(6)	-	(4,829)
Transfers in from other Queensland Government entities MoG	1,410	14,316	491	-	16,217
Transfers out to other Queensland Government entities MoG	(32,840)	(76,683)	(195)	(14,952)	(124,670)
Transfers between asset classes	-	7,663	113	(7,776)	-
Net revaluation increments recognised in Operating Result	144	1,078	-	-	1,222
Depreciation charge	-	(4,234)	(522)	-	(4,756)
Carrying amount at 30 June 2021	50,663	128,218	1,946	469	181,296
Carrying amount at 1 July 2021	50,663	128,218	1,946	469	181,296
Acquisition	-	-	-	2,323	2,323
Disposals #	-	(814)	(3)	-	(817)
Transfers out to other Queensland Government entities MoG ^	-	-	(13)	-	(13)
Assets reclassified as held for sale	(500)	(380)	-	-	(880)
Transfers between asset classes	-	1,420	22	(1,442)	-
Net revaluation increments recognised in Operating Result	6,296	22,273	-	-	28,569
Transfer of assets to other entities *	(495)	(1,109)	-	-	(1,604)
Depreciation charge	-	(3,222)	(479)	-	(3,701)
Carrying amount at 30 June 2022	55,964	146,386	1,473	1,350	205,173

Refer to Note B2-5 for further information.

^ Final transfer of assets to the Department of Communities, Housing and Digital Economy. Refer to note A4 Machinery-of-Government (MoG) Changes.

*The department transferred land and building, Olandi Hall, to the Torres Shire Council. The transaction has been recognised as a reduction in Controlled Equity and recognition of the asset transfer as an Administered Grant. Refer to the Statement of Changes in Equity and Note G1-6 for further information.

C4 Property, Plant and Equipment (continued)

C4-2 Recognition and Acquisition

Accounting policy – Recognition

Basis of Capitalisation and Recognition Thresholds

Items of property, plant and equipment with a historical cost or other value equal to or in excess of the following thresholds are recognised as assets for financial reporting purposes in the year of acquisition:

Buildings (including land improvements)	\$10,000
Land	\$1
Plant and equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition.

Expenditure on property, plant and equipment is capitalised where it is probable that it will increase the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

Accounting policy - Cost of Acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architect's fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

Where assets are received free of charge from another State Government entity, whether as a result of a Machinery-of-Government change, or other involuntary transfer, the acquisition is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

C4-3 Measurement Using Historical Cost

Accounting policy

Plant and equipment are measured at historical cost in accordance with the Queensland Treasury's Non-Current Asset Policies (NCAP) for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value.

C4-4 Measurement Using Fair Value

Accounting policy

Land, buildings, infrastructure, major plant and equipment and heritage and cultural assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation (refer to Note C4-1).

The cost of items acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Comprehensive revaluations using independent professional valuers are undertaken at least once every five years, with the application of appropriate and relevant asset market indices in interceding years. However, if a particular asset class experiences significant and volatile changes in fair value, the class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

C4 Property, Plant and Equipment (continued)

C4-4 Measurement Using Fair Value (continued)

Use of Specific Appraisals

The department's land and buildings were revalued by independent professional valuers, APV Valuers & Asset Management (APV) valuers certificates 2962 and 4079, in the current financial year. The effective date of the revaluation is 30 June 2022. Management have confirmed there has been no significant shift in the values since then.

Use of Indices

APV undertook specific appraisals of land and building assets supporting the Aboriginal and Torres Strait Islander Partnerships Service Area and undertook a desktop revaluation of land and building supporting the Disability Services and Seniors Services Service Areas. Both revaluation processes included the application of relevant land and building industry indices in the assessment of the asset values (refer to Note C4-7).

APV provides assurance of the robustness, validity and appropriateness of the indices for application to the relevant assets. Management assesses and confirms the relevance and suitability of indices provided by APV based on the department's own particular circumstances.

Accounting for Changes in Fair Value

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount of an asset on revaluation is charged as an expense, to the extent it exceeds the balance if any, in the revaluation surplus relating to the asset class.

The department depleted its asset revaluation reserve in the 2011-12 financial year and a \$201.000M revaluation decrement was recognised. The decrement was due to the revaluation of rental housing stock at fair value prior to the asset transfer to the former Department of Housing and Public Works. The fair value of the housing stock was significantly lower than the book value due to economic factors impacting on the property market at that time.

In accordance with Australian Accounting Standards, the revaluation increment on the department's land and buildings in 2021-22 has been recognised as revenue in the statement of comprehensive income, as a reversal of the revaluation decrement.

As at 30 June 2022, the carrying amount of the asset revaluation decrements were \$64.892M (2020-21: \$71.187M) for land and \$53.1201M (2020-21: \$75.394M) for buildings.

C4-5 Depreciation Expense

Accounting policy

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the department. The remaining useful lives of buildings, plant and equipment are reviewed annually.

Land is not depreciated as it has an unlimited useful life.

Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the department.

Assets under construction (work-in-progress) are not depreciated until construction is complete and the asset is put to use or is ready for its intended use, whichever is the earlier. These assets are then reclassified to the relevant class within property, plant and equipment.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is probable.

For the department's depreciable assets, the estimated amount to be received on the disposal at the end of their useful life (residual value) is determined to be zero.

C4 Property, Plant and Equipment (continued)

C4-5 Depreciation Expense (continued)

Depreciation Rates

Key Estimates: Depreciation rates for each class of depreciable asset (including significant identifiable components):

Asset	Range of Useful Life	Average Useful Life
Buildings	23 – 97 years	58
Plant and Equipment	2 – 19 years	12

C4-6 Impairment

Accounting policy - Property, Plant and Equipment

Indicators of Impairment and Determining Recoverable Amount

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed.

Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the department determines the asset's recoverable amount under AASB 136 *Impairment of Assets*. Recoverable amount is equal to the higher of the fair value less costs of disposal.

C4-7 Fair Value Measurement

Fair Value Measurement Hierarchy

All assets of the department for which fair value is measured are categorised within the following fair value hierarchy:

- level 1 - represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities;
- level 2 - represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and
- level 3 - represents fair value measurements that are substantially derived from unobservable inputs.

None of the department's valuations of assets or liabilities are eligible for categorisation into level 1.

Categorisation of Assets Measured at Fair Value

	Level 2		Level 3		Total Carrying Amount	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Land *	55,964	50,663	-	-	55,964	50,663
Buildings ^	9,052	8,728	137,334	119,490	146,386	128,218

* Level 2 Land assets primarily reflect land under buildings supporting disability services.

^ Level 2 Building assets primarily reflect houses to support disability services that are assessed as having a market value within the general real estate market due to their limited specific design features compared to more special purpose facilities (which are assessed as Level 3 buildings).

* Level 3 The department is the trustee of various reserve lands which are valued at a nominal value of \$1 per parcel as land is held in trust for the local community – refer Note C4-7.

^ Level 3 Buildings include special purpose designed houses and facilities to support disability services, and special purpose buildings to support Retail Stores operations in remote discrete communities

C4 Property, Plant and Equipment (continued)

C4-7 Fair Value Measurement (continued)

	Land		Buildings	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Level 3 Fair Value Measurement - Reconciliation				
Carrying amount at 1 July 2021	-	170	119,490	181,610
Acquisitions		-	-	119
Disposals		-	(814)	(2,928)
Transfers in from other Queensland Government entities MoG		-		12,082
Transfers out to other Queensland Government entities MoG		(170)		(75,733)
Transfers between asset classes		-	1,193	7,637
Net revaluation increments in operating surplus		-	20,512	714
Depreciation		-	(3,047)	(4,011)
Carrying amount at 30 June 2022	-	-	137,334	119,490

Basis for Fair Values of Assets

APV undertook specific appraisals of land and building assets supporting the Aboriginal and Torres Strait Islander Partnerships Service Area and undertook a desktop revaluation of land and building assets supporting the Disability Services and Seniors Services Service Areas.

The valuation approach for the department's land assets is a market-based assessment where a commercial market exists. Inputs for this assessment include publicly available data on recently sold properties which are of a similar type. This comparison is adjusted to take into consideration the characteristics of the land, such as size, zoning, topography and configuration etc.

The department's general-purpose buildings (level 2 category) also reflect a market-based assessment as their valuation approach. This included residential properties where the relevant inputs were able to be observed from current market evidence. The residential properties fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size.

The department's special purpose buildings (level 3 category) as well as buildings where due to external circumstances there was no evidence to support a market-based approach, are valued using current replacement cost as their valuation approach. Under this approach the cost to replace the asset is calculated and then adjusted to take account of any obsolescence. Key inputs used in this approach include the condition of the building assets, legal and commercial obsolescence. Current replacement cost is estimated based on data from construction guides including Rawlinson's Construction Guide and the Cordell Construction Cost Index, data from the Australian Bureau of Statistics, and APV Valuers internal research.

The department is the trustee of various reserve lands which are valued at a nominal value of \$1 per parcel as land is held in trust for the local community - Deed of Grant in Trust (DOGIT) Land. The department controls buildings on those reserve lands, including Retail Stores and other buildings (refer Note C4-8). As there is no active market for departmentally owned buildings on DOGIT land, the current replacement cost approach is used.

C4 Property, Plant and Equipment (continued)

C4-8 Retail Stores and Community Facilities Divestment Program

The department is the trustee of various reserve lands located within discrete indigenous communities, urban communities and islands in the Torres Strait, some of which have community facilities attached used by the local communities. The department is assessing options to transfer these assets to Traditional Owners or local councils, and there is no certainty as to likely outcomes over the foreseeable future. Until agreement is reached with the Traditional Owners and relevant local councils for these prospective transfers, the department will continue to control these assets.

These assets include:

- Mona Mona (land held in trust and a meeting shed) - value \$0.892M
- Residential dwellings and land held in trust, Irvinebank - value \$0.245M
- A number of reserves in remote locations in the Torres Strait and on the mainland. The majority of these reserves are valued at \$1 in accordance with The Land Act 1994 which enables unallocated state land held in trust for the local community to be valued at a nominal amount.

The department transferred Olandi Hall (land net book value of \$0.495 million and a building net book value of \$1.109 million) to the Torres Shire Council during 2021-22. The transaction has been recognised as a reduction in Controlled Equity and recognition of the asset transfer as an Administered Grant (\$1.604 million). Refer to the Statement of Changes in Equity and Note G1-6 for further information.

The department currently controls a number of Retail Stores and associated housing assets in remote communities. These assets are valued at \$10.302M. Community Enterprise Queensland currently operates the Retail Stores on behalf of the department under memorandum of understanding arrangements whereby Community Enterprise Queensland reimburses the department's depreciation expenses. The department also controls the Lockhart River Multi-Tenant Service Centre \$1.997M.

C5 Intangibles

C5-1 Closing Balances and Reconciliations of Carrying Amount

	2022 \$'000	2021 \$'000
Intangible Assets Reconciliation at 30 June 2022		
Internally Generated		
Software - internally generated (at cost)	871	1,215
Less accumulated amortisation	(433)	(606)
Total	438	609

Intangibles (continued)

C5-1 Closing Balances and Reconciliations of Carrying Amount (continued)

Represented by Movements in Carrying Amount:

	Software internally generated	Software works in progress	Total
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2020	2,148	571	2,719
Additions	-	13	13
Transfer in from other Queensland Government Entities MoG	142	-	142
Adjustments MoG	(3)	-	(3)
Transfers between classes	584	(584)	-
Transfers out to other Queensland Government entities MoG	(1,989)	-	(1,989)
Amortisation	(273)	-	(273)
Carrying amount at 30 June 2021	609	-	609
Carrying amount at 1 July 2021	609	-	609
Disposals	(88)	-	(88)
Amortisation	(83)	-	(83)
Carrying amount at 30 June 2022	438	-	438

C5-2 – Recognition and Measurement

Accounting policy

Intangible assets of the department comprise internally developed software and software works in progress. Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the department's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Refer to Note F3-1 for accounting policy on Cloud Computing Arrangements.

C5-3 Amortisation Expense

All intangible assets of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the department. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the department's intangible assets is nil. For each class of intangible asset, the following amortisation useful lives are used:

Asset	Useful Life
Software Internally Generated	7 years

C5-4 Impairment

Accounting policy – Intangibles

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the department, including discontinuing the use of the software or patent. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

C6 Payables

	2022	2021
	\$'000	\$'000
Current		
Trade creditors and accruals	4,943	8,074
Grants and subsidies payable	1,619	1,359
Deferred appropriation payable to Consolidated Fund	19,836	28,263
Other	84	230
Total	26,482	37,926

Accounting policy – Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase or contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

Disclosure - COVID-19 pandemic impact

In response to COVID-19 the State Government announced a new payment policy to assist suppliers with the financial impact of the pandemic. The department now pays suppliers as soon as possible after the goods or services are received and following receipt of a tax invoice. There is no cash risk to the department. The department continues to monitor the financial viability of major non-government suppliers annually to identify risks to provision of government services.

C7 Accrued Employee Benefits

	2022	2021
	\$'000	\$'000
Salaries and wages payable	3,160	2,943
Annual leave levy payable	4,862	4,759
Long service leave levy payable	1,239	1,109
Total	9,261	8,811

Accounting policy - Accrued Employee Benefits

No provision for annual leave or long service leave is recognised in the department's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

C8 Equity

C8-1 Contributed Equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. The following items are recognised as contributed equity by the department during the reporting and comparative years:

- Appropriations for equity adjustments (refer Note C8-2); and
- Non-reciprocal transfers of assets and liabilities between Wholly-Owned Queensland State Public Sector entities as a result of Machinery-of-Government changes (refer Note A4).

C8 Equity (continued)

C8-2 Appropriations Recognised in Equity

	2022 \$'000	2021 \$'000
Reconciliation of Payments from Consolidated Fund to Equity Adjustment		
Budgeted equity adjustment appropriation	6,670	9,470
Lapsed Appropriation s29	(4,609)	(4,520)
Equity Adjustment Receipts (Payments)	2,061	4,950
Plus: Opening balance of equity adjustment payable	449	-
Less: Closing balance of equity adjustment payable	-	(449)
Equity Adjustment Recognised in Contributed Equity	2,510	4,501

Risks and Other Accounting Uncertainties

D1 Financial Risk Disclosures

D1-1 Financial Instrument Categories

Financial assets and financial liabilities are recognised in the statement of financial position when the department becomes party to the contractual provisions of the financial instrument.

The department has the following categories of financial assets and financial liabilities:

	Note	2022 \$'000	2021 \$'000
Financial Assets			
Cash and cash equivalents	C1	51,005	54,840
Financial assets at amortised cost:			
Current Receivables	C2	7,510	6,009
Total financial assets		58,515	60,849
Financial Liabilities			
Financial liabilities at amortised cost:			
Payables	C6	26,482	37,926
Total financial liabilities at amortised cost		26,482	37,926

D1-2 Risks Arising from Financial Instruments

Financial risk management is implemented pursuant to government and departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

All financial risk is managed by the accounting and reporting division under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas.

The department measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis, where material
Market risk	Interest rate sensitivity analysis, where material

D1-3 Credit Risk Disclosures

Credit risk management practices

The department typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the department is unlikely to receive the outstanding amounts in full. The department's assessment of default does not take into account any collateral or other credit enhancements

Credit risk exposure

Credit risk exposure relating to receivables is disclosed in Note C2.

D1-4 Liquidity Risk

There are no material liquidity, market and credit risks for the department. A sensitivity analysis has not been undertaken for the interest rate risk of the department as it has been determined that the possible impact on income from fluctuations in interest rates is immaterial.

Management review and follow up aged receivables monthly to minimise the credit risk exposure of the department.

D2 Contingencies

D2-1 Contingent Asset

Prior to the introduction of the NDIS, the department provided capital grant funds to some Non-Government Organisations (NGOs) for the purpose of provisioning property and facilities to support the delivery of disability services. Under these capital grant funding agreements, the Department retains a mortgage over the property to secure the payment of any money that may become owing to the Department should the conditions of the funding agreement not be met. The likelihood of these Agreements being breached is considered low and cannot be reliably measured.

D2-2 Native Title Claims over Departmental Assets

As at reporting date native title claims exist that covers departmental land with buildings and site improvements totalling \$0.160M. At the reporting date it is not possible to make an estimate of any probable outcome of these claims, or any financial effects.

D3 Commitments

D3-1 Capital Commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	No later than one year		Later than one year and not later than five years		Longer than five years		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Payable								
Land and buildings	257	1,287	-	-	-	-	257	1,287
Plant and equipment	83	-	-	-	-	-	83	-
Total	340	1,287	-	-	-	-	340	1,287

Performance compared to Budget

E1 Budgetary Reporting Disclosures

E1-1 Explanation of Major Variances – Statement of comprehensive income

Appropriation Revenue

Appropriation revenue is \$14.176M lower than the budget of \$297.144M principally reflecting a reduction of \$9M in Appropriation revenue to offset user charges revenue retained to fund the costs associated with the processing of Disability Worker Screening applications for individuals seeking to be engaged in roles that require either a NDIS or state based worker screening clearance; and reflecting a range of timing adjustments for initiatives including splash parks in remote communities and the alcohol management program.

User charges and fees

User charges and fees is \$9.263M higher than the budget of \$1.149M reflecting the retention of revenues to offset costs associated with the processing of Disability Worker Screening applications. The revenue was originally budgeted as Appropriation revenue.

Grants and other contributions

Grants and other contributions for 2021-22 includes revenue for the delivery of a range of disability support services for older Australians funded by the Commonwealth government. Revenue is \$1.164M below the budget of \$12.373M principally due to the number of clients supported by the department declining as they exit the department's care.

Reversal of revaluation decrement

The balance of \$28.569M represents the increment of the annual revaluation of land and building assets which reverses historical revaluation decrements. These asset movements are not budgeted for due to the uncertain outcomes of asset values across financial years.

Other revenue

Other revenue is \$2.105M higher than the budget of \$0.864M principally reflecting the return of grant funds unspent from prior years of \$1.484M and general expenditure recoveries of \$0.431M which are not budgeted for due to the variable nature of these events.

Employee Expenses

Employee expenses are \$11.115M higher than the budget of \$203.793M principally reflecting Enterprise Bargaining increases which were approved post the publication of the 2021-22 Budget, and the provision of disability support services by employees for older Australians which was originally budgeted for as service procurement.

Supplies and services

Supplies and services expenses were \$22.449M lower than the budget of \$90.085M. The original budget included estimated service procurement expenses of \$10M for the delivery of disability support services for older Australians that were ultimately delivered by employees. Actual expenses are also lower, reflecting a range of timing adjustments for initiatives including land planning programs, with the ability to engage fully with local community and stakeholders impacted due to the ongoing effects of the COVID-19 pandemic. The reclassification of several programs from supplies and services to grants and subsidies in accordance with accounting policy also reduced actual expenses in this category.

Grants and subsidies

Grants and subsidies expenses were \$6.751M higher than the budget of \$9.112M reflecting initiatives rescheduled from 2020-21. The associated funding was deferred from 2020-21, post the publication of the 2021-22 Budget. These programs were rescheduled because of the COVID-19 pandemic where the ability to engage fully with local communities and operationalise initiatives was affected. Expenses were also higher reflecting the reclassification of several programs from supplies and services to grants and subsidies in accordance with accounting policy.

E1 Budgetary Reporting Disclosures (continued)

E1-1 Explanation of Major Variances – Statement of comprehensive income (continued)

Depreciation and amortisation

Depreciation and amortisation expenses were \$3.176M lower than the budget of \$6.960M, reflecting the recalibration of the asset portfolio and commensurate depreciation budget following the December 2020 Machinery-of-Government changes, and the relieving of non-current assets in the current year.

Other expenses

Other expenses are \$1.109M higher than the budget of \$1.105M principally due to the recognition of a property loss as disclosed in Note B2-5.

E1-2 Explanation of Major Variances – Statement of financial performance

Cash

The Cash balance is \$26.754M higher than the budget of \$24.251M principally reflecting cash held of \$19.836M which represents the Appropriation payable to be returned to the Consolidated Fund.

Receivables

Receivables are \$2.966M higher than the budget of \$4.544M principally reflecting a higher level of annual and long service leave claims receivable under the Queensland Government's Annual Leave Central Scheme than forecast.

Property, Plant and Equipment

Property, Plant and equipment is \$21.385M higher than the budget of \$183.788M reflecting asset revaluation increases as summarised in Note C4-1.

Payables

Payables are \$22.092M higher than the budget of \$4.390M principally reflecting the \$19.836M Appropriation payable to be returned to the Consolidated Fund.

E1-3 Explanation of Major Variances – Statement of Cash Flows

Service appropriation receipts

Appropriation receipts are \$20.675M lower than budget of \$295.216M principally reflecting a reduction of \$9M in Appropriation revenue to offset user charges revenue retained to fund the costs associated with the processing of Disability Worker Screening applications for individuals seeking to be engaged in roles that require either a NDIS or state based worker screening clearance, and reflecting a range of timing adjustments for initiatives including splash parks in remote communities and the alcohol management program.

E1 Budgetary Reporting Disclosures (continued)

E1-3 Explanation of Major Variances – Statement of Cash Flows (continued)

User charges and fees

User charges and fees are \$8.800M higher than budget of \$1.149M reflecting the retention of revenues to offset costs associated with the processing of Disability Worker Screening applications. The revenue was originally budgeted as Appropriation receipts.

Grants and other contributions

Grants and other contributions for 2021-22 includes revenue for the delivery of a range of disability support services for older Australians funded by the Commonwealth government. Revenue is \$1.151M below the budget of \$12.048M principally due to the number of clients supported by the department is declining as they exit the department's care.

GST Input tax credits received from ATO

GST input tax credits are lower than budget due to service procurement expenditure reducing because of the introduction of the NDIS. Disability services non-government organisations now receive funding directly from the NDIS.

Other inflows

Other cash inflows are \$3.037M higher than the budget of \$0.827M principally reflecting the return of grant funds unspent from prior years and general expenditure recoveries which are not budgeted for due to the variable nature of these events.

Employee expenses

Employee expenses are \$10.821M higher than the budget of \$203.793M principally reflecting Enterprise Bargaining increases which were approved post the publication of the 2021-22 Budget, and the provision of disability support services by employees for older Australians which was originally budgeted for as service procurement.

Supplies and services

Supplies and services expenses were \$19.490M lower than the budget of \$90.385M. The original budget included estimated service procurement expenses of \$10M for the delivery of disability support services for older Australians that were ultimately delivered by employees. Actual expenses are also lower reflecting a range of timing adjustments for initiatives including land planning programs, with the ability to engage fully with local community and stakeholders impacted due to the ongoing effects of the COVID-19 pandemic. The reclassification of several programs from supplies and services to grants and subsidies in accordance with accounting policy also reduced actual expenses in this category.

Grants and subsidies

Grants and subsidies expenses were \$6.450M higher than the budget of \$9.112M reflecting initiatives rescheduled from 2020-21. The associated funding was deferred from 2020-21, post the publication of the 2021-22 Budget. These programs were rescheduled because of the COVID-19 pandemic where the ability to engage fully with local communities and operationalise initiatives was affected. Expenses were also higher reflecting the reclassification of several programs from supplies and services to grants and subsidies in accordance with accounting policy.

GST paid to suppliers

GST paid to suppliers is lower than budget due service procurement expenditure reducing because of the introduction of the NDIS. Disability services non-government organisations now receive funding directly from the NDIS.

Payments for property, plant and equipment

Payments for property, plant and equipment are \$5.356M below the budget of \$7.572M principally reflecting the rescheduling of expenditure as complex land and environmental planning requirements were required to be met before works could commence at the Wacol disability services precinct, and the project further affected by inclement weather conditions which delayed construction.

Equity Injection

Equity injections are \$4.426M below the budget of \$6.670M principally reflecting the rescheduling of expenditure as complex land and environmental planning requirements were required to be met before works could commence at the Wacol disability services precinct, and the project further affected by inclement weather conditions which delayed construction.

Other Key Information

F1 Key Management Personnel Disclosures

F1-1 Details of Key Management Personnel and Remuneration Expense

The department's responsible Minister is identified as part of the department's Key Management Personnel (KMP), consistent with additional guidance included in AASB 124 *Related Party Disclosures*. The department operated under the Honourable Craig Crawford MP, Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships from 1 July 2021 to 30 June 2022. The following details for non-ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2021-22 and 2020-21. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

The following disclosures focus on the expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income. The remuneration expenses disclosed include the substantive KMP's remuneration expenses as well as remuneration earned while he/she has acted in another KMP position throughout the financial year on a short-term basis. It does not include non-KMPs acting in the position less than three months.

1 July 2021 - 30 June 2022	Short Term Employee Expenses		Other Employee Benefits			Total Expenses
	Monetary Expenses	Non Monetary Benefits	Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Position						
Director-General	465	6	11	54	-	536
Associate Director-General, Seniors and Disability Services (01/07/2021 to 01/10/2021)	89	1	2	11	-	103
Deputy Director-General, Corporate Services (commenced 07/03/2022) *	79	2	2	8	-	91
Deputy Director-General, Corporate Services (acting 05/10/2021 to 06/03/2022) ^	102	2	2	8	-	114
Deputy Director-General, Culture and Economic Policy	264	6	6	27	-	303
Deputy Director-General, Strategic Policy, Legislation and Program Reform	258	6	6	27	-	297
Deputy Director-General, Disability Connect Queensland	260	5	6	24	-	295
Deputy Director-General, Disability Accommodation, Respite and Forensic Services	274	5	6	26	-	311
Chief Human Resources Officer	235	5	5	22	-	267
Chief Finance Officer	137	3	3	15	-	158
Chief Finance Officer (acting 29/09/2021 to 06/03/2022) #	106	1	2	8	-	117

* The Deputy Director General, Corporate Services position took effect from 5 October 2021. The duties of the position were previously encompassed within the role of Deputy Director-General Policy & Corporate Services.

^ The Chief Finance Officer was acting Deputy Director-General, Corporate Services from 5 October 2021 to 6 March 2022.

The Director Financial Management, which is a non KMP position, was acting as Chief Finance Officer from 29 September 2021 to 6 March 2022.

F1 Key Management Personnel Disclosures (continued)

F1-1 Details of Key Management Personnel and Remuneration Expense (continued)

1 December 2020 - 30 June 2021	Short Term Employee Expenses		Other Employee Benefits			Total Expenses
	Monetary Expenses	Non Monetary Benefits	Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Position						
Director-General	279	2	7	34	-	322
Associate Director-General Seniors and Disability Services	200	2	4	25	-	231
Deputy Director-General Culture and Economic Participation	148	2	3	16	-	169
Deputy Director-General Policy & Corporate Services	122	2	3	14	-	141
Assistant Director-General, Disability and Seniors Connect	120	2	3	14	-	139
Assistant Director-General, Disability Accommodation, Respite and Forensic Services	143	2	3	15	-	163
Chief Human Resources Officer	125	2	3	13	-	143
Chief Finance Officer	120	2	3	13	-	138

1 July 2020 - 30 November 2020	Short Term Employee Expenses		Other Employee Benefits			Total Expenses
	Monetary Expenses	Non Monetary Benefits	Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Position						
Director-General	143	2	3	18	-	166
Assistant Director-General (Community Services and Seniors)	95	1	2	11	-	109
Assistant Director-General (Disability, Accommodation and Respite Services)	104	1	2	11	-	118
Assistant Director-General (Disability Connect Queensland)	88	1	2	10	-	101
Assistant Director-General (Corporate Services)	91	1	2	10	-	104
Executive Director (Strategic Policy and Legislation)	74	1	2	9	-	86
Chief Human Resources Officer	89	1	2	9	-	101
Chief Finance Officer	84	1	2	9	-	96

F1 Key Management Personnel Disclosures (continued)

F1-2 Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the Public Service Act 2008. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses, including:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position;
- performance payments recognised as an expense during the year; and
- non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

F1-3 Performance Payments

No remuneration packages for KMP provide for any performance or bonus payments.

F2 Related Party Transactions

F2-1 Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from State Government for its services are appropriation revenue (refer Note B1-1) and equity injections (refer Note C8-2), both of which are provided in cash via Queensland Treasury.

The department's primary source of accommodation, motor vehicles and asset works and repairs are managed through the Department of Energy and Public Works.

The department purchases a range of services provided by other State Agencies under Memorandum of Understanding arrangements (MOU). These includes Information, Communication and Technology services from the Department of Children, Youth Justice and Multicultural Affairs, and transactional payroll and financial processing services from the Department of Communities, Housing and Digital Economy.

The department also purchases services from Queensland Police and the Department of Transport and Main Roads to support Disability Worker Screening processes (refer Note B2-2).

F2-2 Transactions with people/entities related to KMP

Based upon KMP declarations, there have been no transactions with related parties that have materially affected the agency's operating result and/or financial position.

F3 First Year Application of New Accounting Standards or Change in Accounting Policy

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to the department for the first time in 2021-22 had any material impact on the financial statements.

Following the issuance of IFRIC's agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement in April 2021, the department has changed its accounting policy for certain cloud computing and software-as-a-service (SaaS) costs. The effect of this change is detailed in Note F3-1 below.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2021-22.

F3-1 Configuration or Customisation Costs in a Cloud Computing Arrangement

Summary of change in accounting policy

The department changed its accounting policies in 2021-22 after completing a full analysis of the department's previously capitalised software in response to the IFRIC agenda decision released in March 2021.

The department's new accounting policy now considers where the software code resides, whether it is identifiable and whether the department has the power to both obtain economic benefits from the software and restrict the access of others to those benefits. Configuration or customisation costs that do not qualify for recognition as an intangible asset are further assessed as to the appropriate timing of expense recognition, using the following criteria:

- (a) Where the configuration or customisation is considered a distinct (i.e. separately identifiable) service from the subsequent access to the cloud software, the costs are expensed when the configuration or customisation services are received. This is typically the case when the vendor providing the services is different from the vendor providing access to the software.
- (b) Where the configuration or customisation is not a distinct service from the department's right to access the software, the costs are expensed over the period of access on a straight-line basis. A prepayment asset is recognised when the payment is made upfront. This is usually the case when the same vendor is providing both the configuration or customisation services and the access to the cloud software.

Any software that qualifies as an intangible asset is recognised and accounted for in accordance with the department's existing accounting policies on software assets in Note C5, which have not changed.

The changes have been applied retrospectively with an adjustment of comparative opening balances at 1 July 2020. However, a separate statement of financial position as at 1 July 2020 is not provided because the overall impact of these changes is not considered material.

Impact of changes

As a result of the change in accounting policy, \$0.507M of capitalised software intangible assets as at 1 July 2020 have been expensed through opening accumulated surplus, with a \$0.066M reduction in 2020-21's reported amortisation expense.

F4 Climate Risk Assessment

The department has not identified any material climate related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks under the Queensland Government's Climate Transition Strategy, and Climate Action Plan 2030.

F5 Impact of COVID-19 Pandemic

The department provided the financial assistance below during the financial year as a result of the pandemic. The assistance has a limited life and expenditure between years is not comparable.

Expenditure recognised in the statement of comprehensive income - administered includes the following items under the heading of grants and subsidies.

- \$0.316M in electricity relief payments provided under the State Government Power Bill Relief Package for small and medium business enterprises with consumption less than 100,000 kilowatt hours (kWh), with a \$500 rebate being automatically applied to electricity accounts. \$6.708M provided in 2020-21.
- \$0.317M in electricity relief payments provided under the State Government Household Utility Assistance Package to Queensland residential households, with a \$50 rebate being automatically applied to their electricity accounts. \$11.447M provided in 2020-21.

Further information on the impact of the COVID-19 pandemic is provided within Note C2, Receivables and Note C6 Payables.

What we Look After on Behalf of Whole-of-Government

G1-1 Schedule of Administered Income and Expenses

	Note	Actual 2022 \$'000	Original Budget^ 2022 \$'000	Budget Variance* 2022 \$'000	Actual 2021 \$'000
Administered income					
Appropriation revenue *	G1-3	2,403,611	2,434,745	(31,134)	2,393,476
Grants and other contributions	G1-4	1,800	-	1,800	2,853
Other revenue		23	-	23	-
Total administered income		2,405,434	2,434,745	(29,311)	2,396,329
Administered expenses					
Employee expenses		-	-	-	206
Supplies and services	G1-5	-	-	-	1,002
Grants and subsidies	G1-6	2,405,434	2,434,745	29,311	2,406,599
Total administered expenses		2,405,434	2,434,745	29,311	2,407,807
Operating surplus/(deficit)		-	-	-	(11,478)

^ These figures represent budgeted figures as published in the 2021-22 Service Delivery Statement tabled in Parliament.

* An explanation of major variances is included at Note G1-8.

G1-2 Schedule of Administered Assets and Liabilities

	Note	Actual 2022 \$'000	Original Budget^ 2022 \$'000	Budget Variance* 2022 \$'000	Actual 2021 \$'000
Administered assets					
Current					
Cash and cash equivalents		54,365	210,531	(156,166)	44,315
Receivables	G1-7	1,770	23,888	(22,118)	1,959
Total current assets		56,135	234,419	(178,284)	46,274
Total assets		56,135	234,419	(178,284)	46,274
Administered liabilities					
Current					
Payables	G1-8	57,493	235,773	178,280	47,733
Total current liabilities		57,493	235,773	178,280	47,733
Net administered assets/liabilities		(1,358)	(1,354)	(4)	(1,459)

^ These figures represent budgeted figures as published in the 2021-22 Service Delivery Statement tabled in Parliament.

* An explanation of major variances is included at Note G1-10.

The accompanying notes form part of these financial statements.

G1-3 Appropriation Revenue

Appropriation Revenue

	2022 \$'000	2021 \$'000
Reconciliation of Payments from Consolidated Fund to Administered Income		
Budgeted appropriation	2,434,745	2,423,678
Transfers from Administered services	-	5,520
Lapsed administered appropriation	(17,514)	-
Total administered receipts	2,417,231	2,429,198
Less: Opening balance of administered revenue receivable	-	-
Plus: Closing balance of administered revenue receivable	-	(14,801)
Plus: Opening balance of departmental services revenue payable	20,972	-
Less: Closing balance of departmental services revenue payable	(34,592)	(20,921)
Administered income recognised in Note G1-1	2,403,611	2,393,476
Reconciliation of Payments from Consolidated Fund to administered equity adjustment		
Lapsed appropriation	(1,605)	-
Administered equity adjustment	(1,605)	-
Administered equity adjustment recognised in contributed equity	(1,605)	-

This appropriation revenue is provided in cash by Queensland Treasury and funds activities and expenses that the department administers on behalf of the State Government (refer to Note A2-7).

G1 Administered (continued)

G1-4 Grants and Other Contributions

	2022	2021
	\$'000	\$'000
Commonwealth grants - Family Responsibilities Commission	1,800	900
Grants from Queensland Reconstruction Authority*	-	1,953
Total	1,800	2,853

* Queensland Reconstruction Authority grants are from 1 July 2020 to 30 November 2020 due to the Machinery-of-Government changes.

G1-5 Supplies and Services

	2022	2021
	\$'000	\$'000
Service procurement	-	725
Disaster recovery	-	277
Total	-	1,002

G1-6 Grants and Subsidies

	2022	2021
	\$'000	\$'000
Grants - National Disability Insurance Agency	1,992,273	1,976,912
Grants - Electricity - COVID-19 - Small Medium Business Relief	316	6,708
Grants - Family Responsibilities Commission	4,218	2,079
Grants - Transfer Ownership of Olandi Hall to Torres Shire Council *	1,605	-
Grants - Western Cape Communities	16,373	7,025
Grants - Disaster Recovery Personal Hardship Assistance Scheme	-	1,065
Grants - Disaster Recovery	-	11,157
Total grants and subsidies	2,014,784	2,004,946
Concession - Asset ownership electricity dividend	106,332	104,780
Concession - Electricity	195,617	198,835
Concession - Electricity - COVID-19 - Residential Household Relief	327	11,447
Concession - Rates	53,652	54,340
Concession - Water	19,836	18,271
Concession - Home Energy Emergency Assistance	8,555	7,696
Concession - Natural gas	2,608	2,497
Concession - Life Support	1,973	2,071
Concession - Medical cooling and heating electricity	1,750	1,716
Total concession payments	390,650	401,653
Total	2,405,434	2,406,599

* Transfer of land and building, Olandi Hall, to the Torres Shire Council. Refer to the Statement of Changes in Equity for further information.

G1 Administered (continued)

G1-7 Receivables

	2022	2021
	\$'000	\$'000
Current		
Trade and other debtors	23	-
	23	-
GST input tax credits receivable	1,748	1,959
Total	1,771	1,959

G1-8 Payables

	2022	2021
	\$'000	\$'000
Current		
Trade creditors and accruals	7	3
Service Concessions payable	22,894	26,808
Deferred appropriation payable to Consolidated Fund	34,592	20,921
Other	-	1
Total	57,493	47,733

G1-9 Financial Instruments

The department does not consider that there are any material financial management risks associated with the above financial assets and liabilities.

The department has the following categories of financial assets and financial liabilities

	2022	2021
Note	\$'000	\$'000
Financial Assets		
Cash and cash equivalents	54,365	44,315
Financial assets at amortised cost:		
Current Receivables	1,771	1,959
Total financial assets	56,136	46,274
Financial Liabilities		
Financial liabilities at amortised cost:		
Payables	57,493	47,733
Total financial liabilities at amortised cost	57,493	47,733

G1 Administered (continued)

G1-10 Administered Budgetary Reporting Disclosures

Explanation of Major Variances - Statement of comprehensive income

Appropriation revenue

Administered Appropriation revenue is \$31.134M lower than the budget of \$2.434B principally due to the timing of concessions payments for electricity rebates for households and small or medium businesses. The variance is influenced by timing of application of rebates to quarterly consumer bills.

Grants and other contributions revenue

Grants and other contributions are \$1.800M higher than budget reflecting the recognition of Commonwealth funding received for the Family Responsibility Commission. The MOU with the Commonwealth formalising this funding arrangement was agreed post the publication of the 2021-22 State Budget.

Grants and subsidies expenses

Grants and subsidies were \$29.311M lower than the budget of \$2.434B. The key contributor to the variance relates to electricity concessions and rebates for households and small or medium businesses with expenditure outlays influenced by the timing of application for the rebates.

Explanation of Major Variances – Statement of financial performance

Cash

The Cash balance is \$156.166M lower than the budget of \$210.531M reflecting revised timings to the payment of the State's contribution to the National Disability Insurance Agency (NDIA), transitioning from a monthly in arrears to a quarterly in advance payment schedule which has resulted in lower cash balance than forecast and a commensurate offset of a lower budgeted payables position.

Receivables

Receivables are \$22.118M lower than the budget principally reflecting a lower Appropriation receivable position than forecast. The Administrative expenditure is below budget, and the department is in a net Appropriation payable position rather than an Appropriation receivable position.

Payables

Payables are \$178.280M lower than the budget of \$235.773M, principally reflecting revised timings for the payment of the State's contribution to the NDIA, transitioning from a monthly in arrears to a quarterly in advance payment schedule.

CERTIFICATE OF THE DEPARTMENT OF SENIORS, DISABILITY SERVICES AND ABORIGINAL AND TORRES STRAIT ISLANDER PARTNERSHIPS

These general-purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships for the financial year ended 30 June 2022 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the department, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Narinder Singh ACMA CGMA CPA Bsc (Hons)

Chief Finance Officer



29 August 2022

Dr Chris Sarra, PhD

Director-General



29 August 2022

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2022, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Valuation of specialised buildings (\$137.334 million)

Refer to notes C4-4 and C4-7 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>The Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) specialised building assets were valued at balance date using the current replacement cost method that comprises:</p> <ul style="list-style-type: none"> • Gross replacement cost, less • Accumulated depreciation. <p>Specialised buildings represented 94 per cent of the total building assets as at balance date.</p> <p>The department performs comprehensive revaluations of all of its buildings at least every five years, with desktop valuations conducted in the intervening period.</p> <p>In making these judgements, the department engaged an external valuation expert to perform a comprehensive revaluation of Aboriginal and Torres Strait Islander Partnerships Service Area land and buildings and perform a desktop revaluation of Disability Services and Seniors Services Service Areas land and buildings in 2021-22.</p> <p>The Department derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> • identifying the components of buildings with separately identifiable replacement costs (known as unit rate categories) • developing a unit rate for each of these components, including: <ul style="list-style-type: none"> - estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. \$/square metre) - identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference • indexing unit rates for subsequent increases in input costs. <p>The measurement of accumulated depreciation involved significant judgements for forecasting the remaining useful lives of asset components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> • Assessing the competence, capability, and objectivity of the valuation specialist. • Assessing the adequacy of management's review of the valuation process. • Obtaining an understanding of the methodology used and assessing its design, integrity and appropriateness using common industry practices. • Assessing the appropriateness of the building components used for measuring gross replacement cost with reference to the department's asset management plans and common industry practices. • On a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rates for the: <ul style="list-style-type: none"> - modern substitute - adjustment for excess quality or obsolescence. • Evaluating the reasonableness of the indices used against other publicly available information about movements in values for replacement costs of similar assets. • Evaluating useful life estimates for reasonableness by reviewing management's annual assessment of useful lives. • Performing reasonableness tests to confirm depreciation is calculated in accordance with the department's accounting policies and industry standards.

Responsibilities of the department for the financial report

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Officer, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



Michelle Reardon
as delegate of the Auditor-General

31 August 2022

Queensland Audit Office
Brisbane