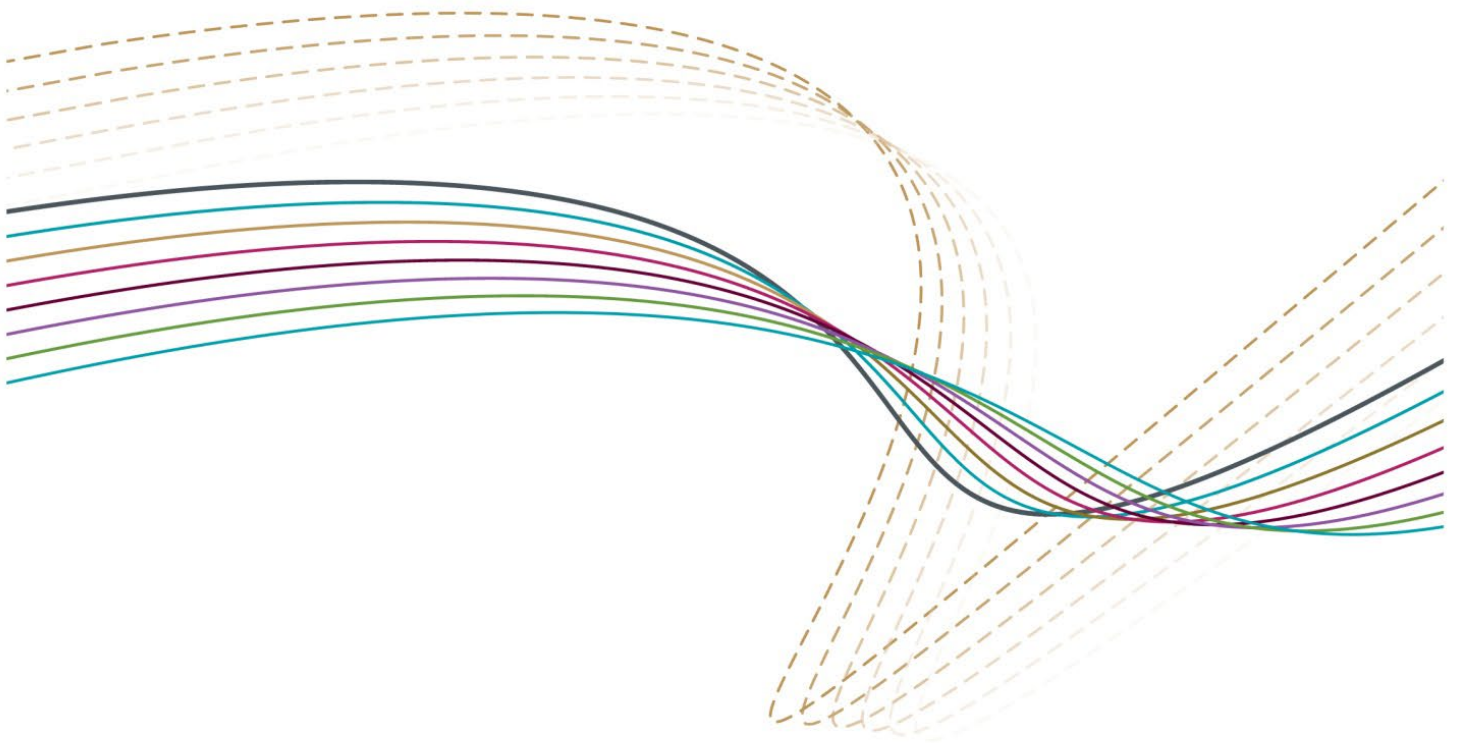


QUEENSLAND TREASURY

# Queensland Government grants and frontline service procurement

Expenditure Data Dictionary and Data Files Standards

September 2024



(\*previously the Queensland Government Investment Portal)



# Contents

<b>Purpose .....</b>	<b>2</b>
<b>Background .....</b>	<b>2</b>
<b>Mandatory data .....</b>	<b>3</b>
Data scope .....	3
Data definitions and structure .....	4
<b>Template.....</b>	<b>10</b>
Data validation tool .....	10
<b>Data field clarifications .....</b>	<b>11</b>
Funding agency .....	11
Purpose .....	12
Category .....	12
Client Groups.....	13
Business specific activity .....	13
Assistance type .....	14
Statewide.....	16
Postcode, Suburb/Locality and LGA fields.....	16
Latitude and Longitude.....	18
Total expenditure under this agreement to date .....	18
<b>Annual expenditure data collection process .....</b>	<b>18</b>
Update cycle .....	18
File uploads.....	19
<b>Contact Details.....</b>	<b>19</b>

## Purpose

The purpose of this document is to:

1. provide background on the Queensland Government grants and frontline service procurement expenditure data (the expenditure data) collection
2. define the mandatory requirements for the data collection, including the structure, definitions and data format
3. outline the data collection process.

Requirements for program funding data that supports the Queensland Government Grants Finder (Grants Finder) are provided in a separate document available here - [Queensland Government Grants Finder - Program Funding Data Dictionary and Data Files Standards](#).

## Background

Queensland Government departments and the Queensland Reconstruction Authority publish information on funding paid for concessions, direct government investment, loans, grants, and frontline service delivery in the preceding financial year. The published information includes who has received the funding, local government area in which the service was provided and the purpose for the service. The expenditure data is useful for the public to understand investment the government has made across the different programs, promotes transparency and accountability. The expenditure data is published on the Open Data portal and considered the source of truth for this type of information. Where individuals have received funding, these details are aggregated within the broader program, funding categories or location, to maintain privacy.

The expenditure data first launched in 2012 and was known as the Social Services Investment Portal. It provided a searchable database of funding provided for frontline services, with a focus on social services. In 2013 it was expanded to include whole-of-Government data and was then renamed the Queensland Government Investment Portal (QGIP). In late 2014 the scope was increased to also include the publication of grant programs (Program funding data) for the forthcoming year.

Over the following years, QGIP was progressively enhanced to enable users to better find funding programs relevant to their needs. These enhancements, while providing (limited) additional functionality to users, took significant technical effort to implement and highlighted the need for a redesign of the portal to provide a more contemporary and engaging user experience, as well as allowing for more robust and flexible technical maintenance.

In 2017, QGIP underwent significant transformation resulting in a new online tool for the display of program funding information ([Queensland Government Grants Finder](#)). Further enhancements to improve the presentation of expenditure data were anticipated in early 2018 however, extensive engagement identified that user needs could be met simply with access to a consolidated dataset. This led to the decommissioning of QGIP for presentation of expenditure data in August 2018, and was replaced with direct access to the raw (consolidated) data published on Open Data. This approach enables users to consume, export, and present the data relative to their needs, offering increased usability and flexibility.

Expenditure data is accessible directly from Open Data portal.



## Mandatory data

### Data scope

The expenditure data collection relates to program payments made by departments and the Queensland Reconstruction Authority. See *Data Field Clarifications* for definitions of all relevant assistance types covered within the expenditure data collection.

The tables below provide further clarification on various funding arrangements.

#### Included

Funding Arrangement	Comments
Statutory authorities	It is understood that CFOs may not have oversight of the funding details of statutory bodies within a portfolio. Consistent with the provision of Program funding information, it is requested that agencies provide a coordination role to collate and present the information for all entities within a portfolio and refer issues to Queensland Treasury where necessary.  Currently the Queensland Reconstruction Authority is the only statutory body that is required to provide a separate return.
Administered payments	For example, concessions to individuals.
Payments to Australian Government departments	Only include if they are a payment to perform frontline services (e.g. disability support) not if they are a payment for administrative or other business purposes (e.g. tax reimbursement).
Local Government	These payments should be included if the intention of the program is for the funding of a service (e.g. showground upgrade, library grants).
Capital grants	For example, to non-government organisations and local government.

#### Excluded

Funding Arrangements	Comments
Commercialised business units and public non-financial corporations	These entities are listed each year in Budget Paper 2.
Payments to other Queensland Government departments	For example, joint funding for a service. These payments should not be included as they will be reported by the agency performing the service.
Payments on behalf of Australian Government departments	Should not be included if they are a 'post-box' or general payments. For example, Financial Assistance Grants.
Capital for state infrastructure	Where the asset remains the property of the Queensland Government. This could include roads and buildings.

## Data definitions and structure

The following table provides data field names and short descriptions of the information to be provided for the expenditure data. Detailed information and examples are provided in the *Data Field Clarifications* section of this document. If the data does NOT comply with these standards, the dataset will be returned for correction.

The field names are in the order they appear in the data collection template.

Refer to [Annual expenditure data collection process](#) for detailed information on the update process.

Field name	Descriptor	Status	Type	Comment
<b>Australian Business Number (ABN)</b>	Recipient's ABN.	Mandatory	Number	This must be an 11-digit number with NO space or punctuation.
<b>Legal entity name</b>	Name of the organisation/service provider/community group registered to the ABN being reported.	Mandatory	Text	This must be the name registered to ABN reported in the previous field.
<b>Service provider name</b>	Service provider name.	Optional	Text	Only required if Service provider name is different to Legal entity name.
<b>Legal entity postcode</b>	Postcode of the legal entity.	Mandatory	Number	<p>Use valid Queensland postcodes.</p> <ul style="list-style-type: none"> <li>Where the legal entity is not registered in Queensland, use '1234'.</li> <li>Where there has been a consolidation of expenditure to an LGA level, enter any postcode within the LGA.</li> <li>Where there has been a consolidation of expenditure to a program level, use '1111'.</li> <li>Where a consolidation isn't possible and privacy needs to be maintained, use '1001'.</li> </ul> <p>For more detail, refer <a href="#">Postcode, Suburb/Locality and LGA fields</a>.</p>

Field name	Descriptor	Status	Type	Comment
<b>Legal entity suburb/locality</b>	Suburb/locality of the legal entity.	Mandatory	Text	<p>A drop down is provided based on the Legal entity postcode entered in the previous column. Options are restricted to suburbs/localities relevant to the postcode entered.</p> <ul style="list-style-type: none"> <li>Where '1234' has been entered in the Legal entity postcode field, 'Interstate' is the only option.</li> <li>Where '1111' has been entered in the Legal entity postcode field, 'Multiple' is the only option.</li> <li>Where '1001' has been entered in the Legal entity postcode field, 'Not applicable' is the only option.</li> <li>If no option is available, the postcode entered is NOT a valid postcode. Return to the previous column and select a valid entry.</li> </ul> <p>For more detail, refer <a href="#">Postcode, Suburb/Locality and LGA fields</a>.</p>
<b>Legal entity LGA</b>	Local Government Area (LGA) of the legal entity.	Mandatory	Text	<p>This field will automatically populate based on the Legal entity postcode and Legal entity suburb/locality fields.</p> <p>For more detail, refer <a href="#">Postcode, Suburb/Locality and LGA fields</a>.</p>
<b>Service delivery postcode</b>	Postcode of where the service was delivered.	Mandatory	Number	<p>Use valid Queensland postcodes.</p> <ul style="list-style-type: none"> <li>Where there has been a consolidation of expenditure to an LGA level, enter any postcode within the LGA.</li> <li>Where there has been a consolidation of expenditure to a program level and this is across multiple LGAs, use '1111'.</li> <li>Where this consolidation isn't possible and privacy needs to be maintained, use '1001'.</li> <li>Where the service delivery was not provided in Queensland, use '1234'.</li> </ul> <p>For more detail, refer <a href="#">Postcode, Suburb/Locality and LGA fields</a>.</p>

Field name	Descriptor	Status	Type	Comment
<b>Service delivery suburb/locality</b>	Suburb/locality of service delivery.	Mandatory	Text	<p>A drop down is provided based on the Service delivery postcode entered in the previous field. Options are restricted to suburbs/localities relevant to the postcode entered.</p> <ul style="list-style-type: none"> <li>Where '1234' has been entered in the Legal entity postcode field, 'Interstate' is the only option.</li> <li>Where '1111' has been entered in the Legal entity postcode field, 'Multiple' is the only option.</li> <li>Where '1001' has been entered in the Legal entity postcode field, 'Not applicable' is the only option.</li> <li>If no option is available then the postcode entered is NOT a valid postcode. Return to the previous column and select a valid entry.</li> </ul> <p>For more detail, refer <a href="#">Postcode, Suburb/Locality and LGA fields</a>.</p>
<b>Service delivery LGA</b>	Local Government Area (LGA) where service is delivered.	Mandatory	Text	<p>This field will automatically populate based on the Service delivery postcode and Service delivery suburb/locality fields.</p> <p>For more detail, refer <a href="#">Postcode, Suburb/Locality and LGA fields</a>.</p>
<b>Longitude</b>	Must correlate with location in Service delivery postcode.	Optional	Decimal	For more detail, refer <a href="#">Longitude</a> .
<b>Latitude</b>	Must correlate with location in Service delivery postcode.	Optional	Decimal	For more detail, refer <a href="#">Latitude</a> .
<b>Funding agency</b>	Department/agency acronym.	Mandatory	Text	<p>Drop down list provided in template.</p> <p>For more detail, refer <a href="#">Funding agency</a>.</p>
<b>Program title</b>	The name of the overarching funding program.	Mandatory	Text	<p>Where a program is funded by multiple agencies, please liaise with all relevant agencies to ensure a program is only reported once.</p> <p>Ensure consistency in reporting, i.e. if a program is referred to as XYZ in the agency's Program funding dataset, it should be referred to as XYZ in the expenditure dataset.</p>

Field name	Descriptor	Status	Type	Comment
<b>Sub-program title</b>	Name of the specific program or sub-program.	Optional	Text	<p>Only use this field if the Sub-program title is <b>different</b> to the Program title.</p> <p>Ensure consistency in reporting, i.e. if a sub-program is referred to as XYZ in the agency's Program funding dataset, it should be referred to as XYZ in the expenditure dataset.</p>
<b>Statewide</b>	Whether the program offered is accessible regardless of where applicants are located within the State.	Mandatory	Text	<p>Drop down list provided in template.</p> <p>If the program is available statewide, select Yes, otherwise select No.</p> <p>Please note: This field refers to the delivery of the program and not the capacity of the service provider.</p>
<b>Purpose</b>	<p>Description about the objective - who the funding is for and the intended use.</p> <p>Each program must have a unique purpose.</p>	Mandatory	Text	<p>This must be consistent with the program purpose reported in the Program funding dataset.</p> <p>For more detail, refer <a href="#">Data Field Clarifications – Purpose</a>.</p>
<b>Category1</b>	<p>Select the primary audience group targeted by the expenditure.</p> <p>Selection is from the whole-of-Government franchise framework.</p>	Mandatory	Text	<p>Drop down list provided in template.</p> <p>Select the category that the majority of the expenditure can be justifiably attributed to.</p> <p>The current collection and display of data does not allow for sophisticated calculations for instances where multiple categories may be targeted by the funding.</p> <p>For more detail, refer <a href="#">Data Field Clarifications – Category</a>.</p>
<b>Recipient type</b>	Identify the organisation type of the recipient receiving this payment.	Mandatory	Text	<p>Drop down list provided in template.</p> <p>Choose from:</p> <ul style="list-style-type: none"> <li>• Business, startup or entrepreneur</li> <li>• Community group/not for profit</li> <li>• Government</li> <li>• Individual seeking grant or assistance</li> <li>• Local government</li> <li>• Researcher/research institute</li> </ul>
<b>Client group1</b>	Identify the main beneficiary of the funding and this cannot be the same as the recipient type.	Mandatory	Text	<p>Drop down list provided in template.</p> <p>The client group selected reflects the people/groups that have benefited from the program. They are not the individual, business or organisation that had received the grant.</p>



Field name	Descriptor	Status	Type	Comment
				<p>Example: The Electricity Rebate Scheme can only be accessed by an individual seeking grant or assistance (Recipient type). However, the intended client groups include Seniors over 65 years, Low-income earners and Families. It is NOT necessary to include individuals in the Client group field as this has already been identified in the <i>Recipient type</i> field and must not be repeated in this field.</p> <p>The current collection and display of data does not allow for sophisticated calculations for instances where multiple client groups may be targeted by the funding.</p> <p>Select that Client group that the majority of the expenditure can be justifiably attributed to.</p> <p>For more detail, refer <a href="#">Data Field Clarifications – Client Groups</a>.</p>
<b>Assistance type1</b>	Identify the type of assistance this expenditure relates to.	Mandatory	Text	<p>Drop down list provided in template.</p> <p>Choose from:</p> <ul style="list-style-type: none"> <li>• Concession</li> <li>• Direct government investment</li> <li>• Frontline service procurement</li> <li>• Grant</li> <li>• Loan</li> </ul> <p>For more detail, refer <a href="#">Data Field Clarifications – Assistance type</a>.</p>
<b>Business specific activity</b>	Select specific business-related activities where relevant.	Conditional mandatory	Text	<p>This field is mandatory when “Business and industry” was selected in the <i>Category1</i> field.</p> <p>Drop down list provided in template.</p> <p>Choose from:</p> <ul style="list-style-type: none"> <li>• Attract new talent</li> <li>• Business disaster relief</li> <li>• Coaching &amp; mentoring</li> <li>• Commercialise a product</li> <li>• Events</li> <li>• Exporting</li> <li>• Grow your business</li> <li>• Innovation</li> <li>• Networking opportunities</li> <li>• Starting a new business</li> <li>• Tendering for government business</li> </ul> <p>If there is more than one business specific activity targeted by this program, select the main activity in this field.</p>

Field name	Descriptor	Status	Type	Comment
				For more detail, refer <a href="#">Data Field Clarifications – Business specific activity</a> .
<b>Funding source</b>	The means by which the program is funded.	Mandatory	Text	Drop down list provided in template.  Choose from: <ul style="list-style-type: none"> <li>Queensland Government</li> <li>Australian Government</li> <li>Combined</li> <li>Other</li> </ul>
<b>Funding use</b>	Type of expenditure.	Mandatory	Text	Drop down list provided in template.  Choose from: <ul style="list-style-type: none"> <li>Operational</li> <li>Capital</li> <li>Operational and capital</li> </ul>
<b>Financial year expenditure</b>	Total paid against this grant or agreement for the financial year (in cash accounting standard).	Mandatory	Number	Example: Reports prepared in September 2019 will reflect payment made in 2018-19.  Figures should be entered without punctuation e.g. enter 150500 not \$150,500.
<b>Funding agreement duration</b>	Duration of contract.	Mandatory	Text	Drop down list provided in template.  Choose from: <ul style="list-style-type: none"> <li>1 year or less</li> <li>Multi-year</li> <li>One-off</li> </ul> <p>Example of a one-off payment: One-off payments to individuals for a defined purpose such as a payment to a parent for their child to participate in a State sporting event.</p>
<b>Funding agreement start</b>	Funding start date as determined by funding agreement.	Optional	Date	dd/mm/yyyy
<b>Funding agreement end</b>	Funding end date as determined by funding agreement.	Optional	Date	dd/mm/yyyy
<b>Total expenditure under this agreement to date</b>	Total expenditure for this discrete investment for the period of the contract to date, regardless of what year the current period relates to.	Mandatory	Number	Example: Organisation LTD has a four-year agreement for \$400,000. This is the third year of the agreement and expenditure to date has been \$269,000.  Figures should be entered without punctuation e.g. enter 269000 not \$269,000
<b>Total expenditure under this agreement notes</b>	This column should be used by agencies to add notes to clarify the previous field.	Optional	Text	Useful when 'Total expenditure' is not applicable to this type of program e.g. Disaster relief.

## Template

To ensure data consistency, Queensland Treasury supplies a formatted template to collect the expenditure data. Agency officers responsible for compiling the data and populating the template must familiarize themselves with the structure, definitions and format of the template.

The template is provided in .XLS format. For ease of use, the template contains:

- dropdown lists – e.g. list of available suburbs for a certain postcode
- data validation – e.g. ABN numbers must contain 11 digits
- vlookups – e.g. Local Government Area for the selected suburb/locality.

On completion, the template should be converted to .CSV format prior to validation. Agencies are asked to follow this naming convention:

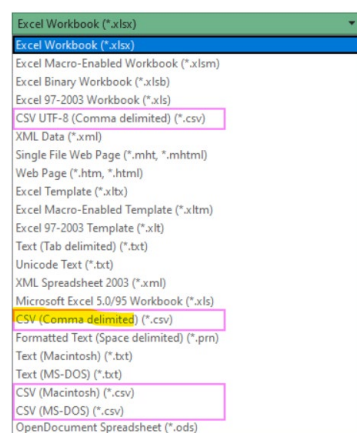
- the year of the data, e.g. 2023-24
- the data type, i.e. “expenditure”
- agency acronym, e.g. QT.

For example, Queensland Treasury’s financial year 2023-24 data would be saved as **2023-24-expenditure-QT.csv**.

## Data validation tool

Before submitting the expenditure data, the dataset must be validated using the CSV data validation tool. Dataset failing validation will be returned to agencies for correction.

To enable the dropdown lists, the template is provided in .XLS format. The validation tool requires that datasets be in .CSV format so the file will need to be converted and saved prior to validation. Note that there are multiple .CSV formats available for selection, the correct .CSV format highlighted below must be selected:



The tool can only validate up to 3,000 rows of data at a time. If the dataset has more than 3,000 rows, please perform the validation in batches.

The validation tool is accessible via: <https://csvchecker.test-services.qld.gov.au/>

1. Choose File - browse to the location of the saved .CSV dataset
2. Select a product - select 'QGIP (Expenditure) Q3 2024' from the drop-down list



3. Click 'Validate'.

A message detailing outcome of the validation will display and agencies must correct the identified issues, save the changes and re-perform the validation check.

Only submit the dataset that has passed validation.

## Data field clarifications

This section provides further clarification about the type of information required in each field.

### Funding agency

This is a mandatory field.

The *Funding agency* field must be consistent to enable searching and filtering. Statutory bodies are to use the acronym of the department they report through but can incorporate the name of the statutory body in the *Program title* or *Sub-program title* fields if necessary.

These acronyms will, by necessity, change with Machinery of Government (MoG) changes. The following acronyms are currently used in the *Funding agency* field:

- DAF—Agriculture and Fisheries
- DHLGPPW—Housing, Local Government, Planning and Public Works
- DCSSDS—Child Safety, Seniors and Disability Services
- DEC—Energy and Climate
- DESI—Environment, Science and Innovation
- DESBT—Employment, Small Business and Training
- DJAG—Justice and Attorney-General
- DoE—Education
- DoR—Resources
- DPC—Premier and Cabinet
- DRDMW—Regional Development, Manufacturing and Water
- DSDI—State Development and Infrastructure
- DTATSIPCA—Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
- DTS—Tourism and Sport



- DTMR—Transport and Main Roads
- QCS—Queensland Corrective Services
- QFES—Queensland Fire and Emergency Services
- QH—Queensland Health
- QPS—Queensland Police Service
- QRA—Queensland Reconstruction Authority
- QT—Queensland Treasury

**NB: Where a program is funded by multiple agencies, the agency responsible for the administration and management of the funding program is to be listed in this field.**

## Purpose

This is a mandatory field.

Do not use obscure acronyms or ambiguous detail and ensure consistency with the definition provided in the Program funding dataset.

There is no restriction on the amount of information that can be supplied however the information must provide clarity about who and what the funding is for.

## Category

This is a mandatory field.

Categories are aligned to the existing franchise framework found at <http://qld.gov.au/queenslanders/>. These 17 franchise categories, which reflect extensive user consultation, have been designed to represent specific Queensland Government audience groups. Organising information under these categories helps to present information with a whole-of-government perspective and in terms the Queensland public are likely to find accessible.

Please ensure the classification of agency investments is consistent and aligned to the category that best suits the funding purpose.

- |   |                              |
|---|------------------------------|
| • Aboriginal and Torres Strait Islander peoples | • Homes and housing          |
| • Queensland Government                         | • Parents and families       |
| • Business and industry                         | • People with disability     |
| • Community support                             | • Recreation, sport and arts |
| • Education and training                        | • Seniors                    |
| • Emergency services and safety                 | • Transport and motoring     |
| • Employment and jobs                           | • Victims, crime and the law |
| • Environment, land and water                   | • Youth                      |
| • Health and wellbeing                          |                              |

For calculation/display purposes, expenditure can only be attributed to one category per entry (row) within the dataset. Where there is more than one category targeted by this funding, select the category that the majority of the expenditure can be justifiably attributed to.

## Client Groups

This is a mandatory field.

This list represents common client groups that are intended to benefit from the program.

- Aboriginal and Torres Strait Islanders
- All Queenslanders
- Businesses
- Carers
- Children under 16 years
- Commercial shipping
- Community groups
- Creative or performing arts
- Employees
- Employers
- Exporters
- Families
- Government
- Individuals
- Jobseekers
- Landholders
- Local government
- Low-income earners
- Migrants
- Motorists
- Non-government organisations
- People accessing health services
- People with disability
- Primary industry
- Public transport users
- Recreational boating
- Researchers/research institutes
- Rural communities
- Seniors over 65 years
- Sports participant
- Start-up/entrepreneur
- Students
- Taxi drivers and passengers
- Teachers
- Tourists
- Veterans and family
- Victims of crime
- Vulnerable adults over 18 years
- Women
- Young people 16-25 years

For calculation/display purposes, expenditure can only be attributed to one client group per entry (row) within the dataset. Where there is more than one client group targeted by this funding, select the client group that the majority of the expenditure can be justifiably attributed to.

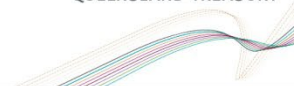
## Business specific activity

This is a conditional field and is mandatory where 'Business and industry' has been selected in *Category1* field.

The activities listed have been identified through customer research undertaken specifically with people seeking support for their business or start-up.

- Attract new talent
- Business disaster relief
- Coaching & mentoring
- Commercialise a product
- Events
- Exporting
- Grow your business
- Innovation
- Networking opportunities
- Starting a new business
- Tendering for government business

For calculation/display purposes, expenditure can only be attributed to the one business specific activity within the dataset. Where there is more than one business specific activity targeted by this funding, select the business specific activity that the majority of the expenditure can be justifiably attributed to.



## Assistance type

This is a mandatory field.

- Concession
- Direct government investment
- Frontline service procurement
- Grant
- Loan

The definitions of these assistance types are based on the following documents:

- [Financial Reporting Requirements for Queensland Government Agencies - Distinction between Grants and Procurement Expenses](#)
- [Financial Accountability Handbook](#)
- Budget Paper 2 (Budget Strategy and Outlook).

### Concession

For the purposes of the expenditure data collection, concessions include:

- discounts, rebates and subsidies provided by the government that improve access to, and affordability of, a range of services for certain individuals, families or businesses based on eligibility criteria (e.g. relating to factors such as age, income, special needs, location or business characteristic)
- concessions where all consumers, including businesses, of a particular good or service pay a price that is below the full cost of service provision, that is, no eligibility criteria is applied.

**Example 1:** *The Electricity Life Support Concession Scheme supports seriously ill people who use home-based life support systems by providing a quarterly rebate for users of oxygen concentrators or kidney dialysis machines.*

**Example 2:** *Blue card services process applications at no cost to volunteers providing child-related services or conducting child-related activities in a regulated service environment.*

### Direct government investment

Payments of this type differ from other assistance types in that they result in the funding agency (government) becoming an equity shareholder in the business to which the payment is made.

**Example:** *The Business Development Fund focuses on the growth of innovative Queensland businesses through co-investment funding with private sector as co-investor, for high growth innovative Queensland businesses. The fund's investment is a direct investment in the business, and is not a payment to the co-investor, a grant or a loan. Both the fund and co-investor are shareholders in the business with the fund investing on the same equity terms as the co-investor.*

### Frontline service procurement

Frontline service procurement refers to all frontline services delivered by an external party.

Where an agency is ultimately accountable for a service and engages another party (service organisation) to provide that service, the transaction between the agency and the service organisation is a service procurement arrangement. The agency must receive approximately equal value for the payment and receive a direct benefit, e.g. directing the recipient to deliver specific goods and/or services to a third party on the agency's behalf. The agency is the 'enabler' of the service and another party is the 'service deliverer'.

Frontline service procurement can include the purchase of all types of resources but in this instance, is most likely to involve spending that either directly or indirectly provides a benefit to the community.

**Example:** *An organisation receives funding under the Stronger Families Program to provide community-based intake and referral services. The organisation will be required to enter into a multi-year agreement, ensure compliance with stated requirements and participate in performance reporting and acquittal activities.*

### **Grant**

A grant is a transfer to a recipient which may be in return for compliance with certain terms and conditions which does not directly give approximately equal value in return to the Government (that is, there is a non-exchange transaction or subsidisation) and where the recipient may have been selected on merit against a set of program-specific criteria. Grants can be in the nature of contributions, subsidies, incentives, donations, debt forgiveness, rebates, and other similar funding agreements.

Government grants are assistance by government in the form of transfers of resources to an entity in return for past or future compliance with certain conditions relating to the operating activities of the entity. They exclude those forms of government assistance which cannot reasonably have value placed upon them and transactions with government which cannot be distinguished from the normal trading transactions of an entity.

**Example 1:** *The parent of an 11-year-old who competed at the Queensland Gymnastics Championships makes an application to the Young Athletes Travel Subsidy and receives \$200 to cover travel costs. There is no requirement to report on how the money is spent.*

**Example 2:** *A Girl Guide group is successful in receiving funding under the Gambling Community Benefit Fund to upgrade their hut. They will be required to meet the specified acquittal requirements within 12 months of entering into the grant agreement. Any unspent funds (greater than \$300) are to be paid back.*

### **Loan**

Funding provided with an expectation that the recipient (individual/organisation/business) will enter into an agreement for the funds to be repaid in part or in full.

**Example 1:** *The Drought Recovery Concession Loans Scheme helps farm businesses that have been affected by drought to recover and return to commercial viability with loans of up to \$1 million, repayable over 10 years.*

For further information on classifying the funding type of programs, contact your finance area or Chief Finance Officer who will be better able to provide agency specific advice.



## Statewide

This is a mandatory field.

A program should be classified as statewide **ONLY** when it is provided/accessed regardless of a grantee/user's location within the state.

The following example would be considered statewide as it is provided with **NO** restriction based on the user's location.

**Example 1:** *DVconnect operates the Womensline for women who are experiencing domestic or family violence. It provides telephone support regardless of where a client lives in Queensland.*

The following example would **not** be considered statewide. Even though it is likely to be delivered in multiple locations, these locations are restricted to a specific part/s of the state (i.e. **not** statewide).

**Example 2:** *The Bus Stop Upgrade Program provides funding for the upgrade of bus stops across South East Queensland. While the tender may be awarded to a company which provide services/undertake works throughout the state, this program's funding is for a specific location.*

Regardless of the Statewide status of the program, service delivery location information is still required. Refer to *Service delivery location* for additional information.

## Postcode, Suburb/Locality and LGA fields

These are mandatory fields.

It is acknowledged that these fields may be difficult to complete for a number of agencies. If your agency is unable to provide this level of detail, please contact Fiscal Project immediately.

In terms of frontline service procurement there is an increasing requirement for quality location-based service information, therefore it is important that expenditure data be provided at a postcode/suburb/LGA level. Hence, where the service is delivered by a provider in multiple LGAs, agencies are to list expenditure against each LGA where possible (refer to Service delivery postcode for detailed examples).

The template provided includes a list of all valid Queensland postcodes along with options to address interstate postcodes, consolidated expenditure across multiple postcodes and instances where consolidation isn't possible and individual privacy must be maintained.

### Legal entity postcode

Where the Legal entity is **NOT** in Queensland, enter '1234' in the *Legal entity postcode* field and select 'Interstate' in the *Legal entity suburb/locality* field. This will populate the *Legal entity LGA field* with 'Interstate'.

Where payments to multiple recipients have been consolidated to maintain privacy and cannot be reported at the LGA level, enter '1111' in the *Legal entity postcode* field and select 'Multiple' in the *Legal entity suburb/locality* field. This will populate the *Legal entity LGA field* with 'Multiple'.

Where payments to individuals **cannot** be consolidated and to maintain privacy, enter '1001' in the *Legal entity postcode* field and select 'Not applicable' in the *Legal entity suburb/locality* field. This will populate the *Legal entity LGA field* with 'Not applicable'.

The *Legal entity LGA field* cannot be 'Statewide'.

## Service delivery postcode

Where the Service delivery LGA is **NOT** in Queensland, enter '1234' in the *Service delivery postcode* field and select 'Interstate' in the *Service delivery suburb/locality* field. This will populate the *Service delivery LGA* field with 'Interstate'.

**Example:** *NGO PTY is located in Tweed Heads and provides counselling services to residents of the southern Gold Coast.*

The following two options are to be considered and applied as appropriate **only** where specific Service delivery LGAs are **not** able to be reported.

- Where the service is provided in multiple locations and is **NOT** part of a statewide funding program (refer above for definition of statewide).
  - enter '1111' in the *Service delivery postcode* field and select 'Multiple' in the *Service delivery suburb/locality* field. This will populate the *Service delivery LGA* field with 'Multiple'.
- Where the service is provided in multiple locations and **IS** statewide (refer above for definition of statewide)
  - enter '9999' in the *Service delivery postcode* field and select 'Statewide' in the *Service delivery suburb/locality* field. This will prepopulate the *Service delivery LGA* field with 'Statewide'.

If you use the .XLS template mentioned above, on entering a postcode the suburb/locality field will populate with a dropdown list of associated suburb/localities. The LGA field will populate based on the option selected in the suburb/locality field.

Alternatively, if you choose to develop your own template, a spreadsheet of the acceptable LGA names can be found on the Queensland Government Statistician's Office website under Place Names Concordance at: <http://www.qgso.qld.gov.au/products/maps/place-names-concordance/index.php>. You will need to also include the additional four codes mentioned above to ensure consistency across datasets.

The following example details what is expected when a service is delivered by a single provider in more than one LGA and you are able to report the specific LGA of the service delivery.

**Example:** *NGO ABC is funded \$1 million to provide family support services. NGO ABC is located at Mt Gravatt but provides services in various locations throughout the Logan, Brisbane and Gold Coast LGAs.*

Where possible, NGO ABC would have three (3) rows which would list expenditure against each specific LGA (refer to Figure 1).

**Figure 1:**

	A	B	C	D	E	F	G	H
1	Australian Business Number (ABN)	Legal entity name	Statewide	Service delivery postcode	Service delivery suburb/locality	Service delivery LGA	Financial year expenditure	Total funding under this agreement to date
2	123456789	NGO ABC	No	4205	Bethania	Logan (C)	625000	625000
3	123456789	NGO ABC	No	4102	Dutton Park	Brisbane (C)	228000	228000
4	123456789	NGO ABC	No	4228	Ingleside	Gold Coast (C)	147000	147000



## Latitude and Longitude

These are optional fields.

Enter the relevant coordinates per the location in the *Service delivery suburb/locality* field.

### Latitude

As the State of Queensland is located south of the Equator, the latitude code will always contain a minus (-) sign. This will be followed by 1 to 2 numbers, a decimal point, then up to an additional 6 numbers.

### Longitude

As the State of Queensland is located east of the Greenwich Meridian line, the longitude code will always be positive (+). This will be followed by 3 numbers, a decimal point, then up to an additional 6 numbers.

## Total expenditure under this agreement to date

This is the total expenditure paid for this discrete investment for the period of the contract/agreement to date.

Only include amounts applicable to the approved agreement period and not previous funding under different agreements. Multi-year agreements will likely have a value greater than the amount reported in the *Financial year expenditure* field.

Use the *Total expenditure under this agreement notes* field to qualify any additional information about this expenditure.

**Example:** *Organisation JKL has an approved 2 year funding agreement for \$2 million. Payment/s to the organisation for the financial year being reported totaled \$800,000. The agreement commenced two years ago and expenditure to date is \$1.75 million.*

## Annual expenditure data collection process

### Update cycle

Agencies compile the expenditure data on an annual basis for amount paid in the preceding financial year. The timing, generally in October, is reviewed annually. Treasury notifies agencies of the timeframe and any special instruction relevant to the cycle through an annual data request notification email. A template is also supplied for the collection of the expenditure data.

Agencies preparing the data must be aware of the following:

- Expenditure data provided is cash based, i.e. data represents amount paid to recipients during the relevant financial year and not amount that is invoiced or recognized as expenses during the relevant financial year.
- Individual client privacy must be maintained therefore any identifying or confidential information must be removed or de-identified.
- Agencies must provide explanation for instances where mandatory data has not been provided or included in the dataset.
- Expenditure data must be submitted in the format of the supplied template and validated using the CSV data validation tool.
- Only agency Chief Finance Officer (or delegate) approved data can be submitted for publication, including nil response.

Unless otherwise advised, agencies that have undergone **MoG changes** in the preceding financial year would report expenditure data on the same basis as its financial statements. To help potential users understand and effectively use the data, affected agencies:

- are advised to provide relevant information about the MoG in their responses to Queensland Treasury
- must ensure data for transferred functions is not duplicated or omitted.

The populated template must be validated through the CSV data validator and approved by the agency CFO (or delegate) before it is sent to Fiscal Projects by the advised due date. Agencies are encouraged to include additional information in the email response, e.g.

- if an agency was impacted by MoG changes during the relevant financial year, it may be useful for users of the data by including a statement to outline such movements
- reasons for not populating mandatory information fields.

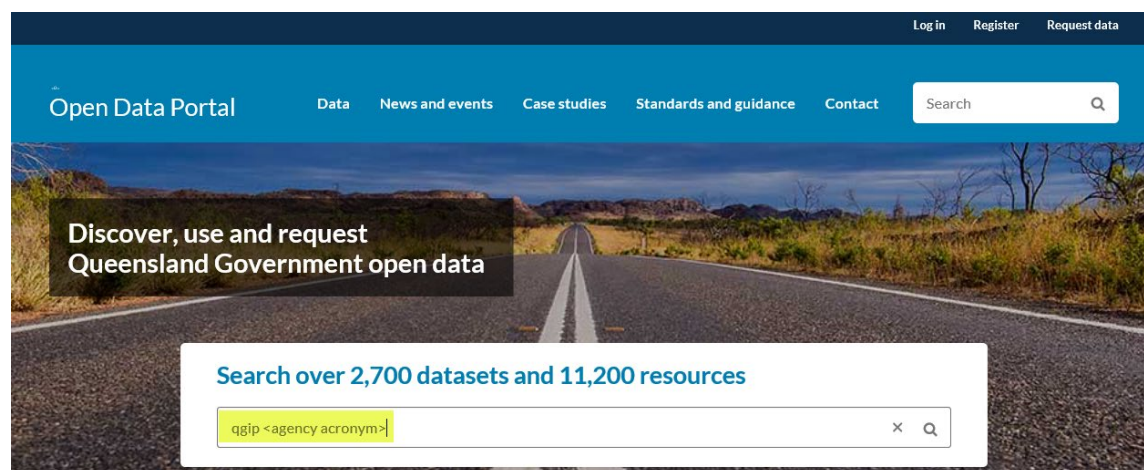
Agencies should also ensure that their dataset remains consistent with Program funding dataset, e.g. program name, sub-program name.

## File uploads

QT carries out reasonableness checks on the submitted data, clarifies anomalies or missing mandatory information with agencies, and confirms the data file complies with the necessary data standards outlined in this document. Failure to observe the formatting standards outlined in this document will result in the dataset being returned to the submitting agency for correction.

Once all agency submitted data are received and verified, QT publishes agencies' dataset to the respective Open Data portal pages as well as an aggregated dataset on the Open Data portal consolidated dataset page. Agencies will be advised when this is completed.

Published datasets are available for downloading directly from the [Open Data](#) website. In the search field enter 'qgip' followed by the agency's acronym.



## Contact Details

Queensland Treasury

email: [fp@treasury.qld.gov.au](mailto:fp@treasury.qld.gov.au)

