

State Budget 2013-14

Service Delivery Statements

Department of Community Safety



2013–14 State Budget Papers

- 1. Budget Speech**
- 2. Budget Strategy and Outlook**
- 3. Capital Statement**
- 4. Budget Measures**
- 5. Service Delivery Statements**

Appropriation Bills

Concessions Statement

The suite of Budget Papers is similar to that published in 2012-13.

The Budget Papers are available online at www.budget.qld.gov.au

© Crown copyright
All rights reserved
Queensland Government 2013

Excerpts from this publication may be reproduced, with appropriate acknowledgement, as permitted under the Copyright Act.

Service Delivery Statements

ISSN 1445-4890 (Print)
ISSN 1445-4904 (Online)



Queensland
Government

Department of Community Safety

Summary of portfolio budgets

Page	Agency	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
2	Department of Community Safety - controlled	1,874,604	1,826,487	1,925,095

Notes:

1. Explanations of variances are provided in the financial statements.

PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The table below represents the agency and services which are the responsibility of the Minister for Police and Community Safety:

Minister for Police and Community Safety The Honourable Jack Dempsey MP

Assistant Minister for Emergency Volunteers Ted Malone MP

Department of Community Safety Director-General Kelvin Anderson
Service Area 1: Ambulance
Service Area 2: Custodial
Service Area 3: Probation and Parole
Service Area 4: Emergency Management, Fire and Rescue

The Department of Community Safety is an essential public safety agency that delivers, or funds, a range of emergency, counter disaster and correctional services dedicated to helping make Queensland safer and more resilient, benefitting Queenslanders and its visitors. The department supports the Government's objectives by enhancing the community's safety and Queensland's quality of life, protecting the environment and property and strengthening Queensland's regions.

The department is comprised of four operational divisions: Queensland Ambulance Service; Queensland Corrective Services, Emergency Management Queensland and the Queensland Fire and Rescue Service. The operational divisions are supported by the Corporate Service division with professional business services and strategic leadership.

The department administers the *Ambulance Service Act 1991*, *Corrective Services Act 2006*, *Disaster Management Act 2003*, *Fire and Rescue Service Act 1990* and the *Parole Orders (Transfer) Act 1990*.

Additional information about the department can be sourced from www.communitysafety.qld.gov.au

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Strategic direction

The Department of Community Safety is a frontline service delivery organisation committed to building safe and secure communities through community safety and emergency management services, disaster response, building community resilience and the delivery of professional correctional services. Services are delivered by the Queensland Ambulance Service, Queensland Corrective Services, Emergency Management Queensland and the Queensland Fire and Rescue Service. The department works closely with Government agencies at all levels, industry and community representatives to achieve its purpose: *Our people help make Queensland safer.*

The department's strategic objectives, as identified in the 2013-2017 Strategic Plan, are:

- timely and quality emergency and disaster response services which minimise the impacts on communities
- a “fit-for-purpose” emergency and disaster response capability in partnership with the community
- increased community awareness on how to prepare for and minimise the impacts from emergency incidents and disaster events
- offenders being held to account and their future risk of re-offending reduced
- safe, humane and secure containment of prisoners
- effective and efficient business processes, infrastructure and systems
- a safe, diverse, effective and agile workforce.

Delivery of the Government's objectives for the community is supported in a number of ways including:

- contributing to growing a four pillar economy by continuing to build disaster resilience to ensure communities recover quickly from extreme weather events, minimising the impacts on the economy
- investing in better infrastructure and better planning by continuing to deliver on the department's capital works program with an investment of \$149.8 million in capital purchases in 2013-14
- revitalising frontline services by integrating services, systems and processes
- restoring accountability in Government by embracing the Government's open data revolution with the release of data on the Queensland Government's website www.qld.gov.au/data.

The department has identified a number of strategic risks that may impact on the delivery of frontline services during 2013-14 and into the future:

- an increasing demand for services as the population grows, ages and becomes more diverse with higher expectations
- logistical issues with servicing remote communities including Indigenous communities
- maintaining community confidence in our services in a challenging fiscal environment
- ensuring an effective communication and information technology system for frontline services
- developing and retaining a motivated paid and volunteer workforce that meets the future needs of the community.

In response to these issues, the department will continue to focus on frontline service delivery and build the capacity and capability of communities to prepare for, and respond to, emergencies and disasters. The department will also continue to enhance community security and safety with the delivery of correctional services.

2013-14 Budget Highlights

During 2013-14 the department will:

- recruit an additional 60 ambulance officers
- progress implementation of accepted recommendations from the Queensland Commission of Audit, The Malone Review into Rural Fire Services in Queensland and the Keelty Review of Police and Emergency Services
- enhance disaster management training by expanding available educational options to improve the State's preparedness to respond to natural disasters with the provision of \$11 million over a three year period commencing 2013-14
- provide \$3.1 million in 2013-14 and \$2.4 million each year from 2014-15 to 2016-17 to deliver a community campaign, in partnership with the Department of Local Government, Community Recovery and Resilience, to improve community actions to prepare for disasters, supporting the Queensland Floods Commission of Inquiry recommendations relating to community education and building household resilience
- purchase 15 floodboats to support State Emergency Service (SES) groups and complete the Queensland Floods Commission of Inquiry funded program of 56 floodboats
- reform the department's warehousing function saving \$0.6 million each year
- from 1 January 2014 increase and broaden the coverage of the Urban Fire Levy to ensure a sustainable funding base for emergency services. The levy will be known as the Emergency Management, Fire and Rescue Levy and will be applied to all rateable properties. Local governments affected for the first time will be provided with transitional assistance
- roll-out the biometric reporting system across Probation and Parole services state-wide.

2012-13 Key Achievements

During the year, the department:

- established 16 Local Ambulance Service Networks across the State as part of the Queensland Ambulance Service's Structural Reform Program
- allocated an additional 60 ambulance officers to the roster
- commissioned 130 new and replacement ambulance vehicles
- developed a framework for improved global positioning system (GPS) tracking of dangerous sex offenders resulting in new guidelines, procedures and a community notification scheme
- provided \$1.3 million to the Cairns Regional Council towards the construction of a new SES headquarters in Cairns
- purchased 18 new floodboats for SES groups
- provided \$1.1 million to local governments for support of the SES in line with recommendation 15.10 of the *Queensland Floods Commission of Inquiry Final Report*
- completed the construction of new ambulance stations at Coomera, North Lakes and Pinjarra Hills; and purchased staff housing in the Surat and Bowen Basins
- completed stage 2 redevelopment works at the Lotus Glen Correctional Centre and completed construction of low security accommodation for women at the Numinbah Correctional Centre
- completed new Probation and Parole office accommodation at Charleville and Warwick; and the expansion of office accommodation at Caboolture, Gympie and Maroochydore
- increased operating capacity by 150 beds at Woodford Correctional Centre and 64 beds at Lotus Glen Correctional Centre
- commenced the upgrade of the Woodford Correctional Centre Maximum Security Unit

- implemented upgrades to safety and security equipment in correctional centres include fire safety, surveillance cameras, drug detection itemisers, digital radios and video recorders
- completed construction of the replacement permanent-auxiliary fire and rescue station at Emerald, the replacement auxiliary fire and rescue station at Mt Tamborine, and the replacement fire and rescue station at Ripley; and redevelopment of the auxiliary fire and rescue station at Walkerston
- completed 52 new or replacement fire fighting appliances (23 urban and 29 rural appliances).

Departmental Budget Summary

The table below shows the total resources available in 2013-14 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Community Safety	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
CONTROLLED			
Income			
Appropriation for services ¹			
Deferred from previous year/s	9,835	9,835	42,694
Balance of service appropriation	1,296,525	1,240,859	1,284,103
Other revenue	571,924	575,793	605,570
Total income	1,878,284	1,826,487	1,932,367
Expenses			
Ambulance	580,984	563,964	616,214
Custodial	576,859	593,829	581,112
Probation and Parole	84,917	81,436	84,571
Emergency Management, Fire and Rescue	631,844	587,258	643,198
Total expenses	1,874,604	1,826,487	1,925,095
Operating surplus/deficit	3,680	..	7,272
Net assets	3,577,647	3,524,733	3,465,971
APPROPRIATIONS			
Controlled Items			
Departmental services ¹	1,291,107	1,235,441	1,326,797
Equity adjustment	(41,321)	(41,564)	(83,353)
VOTE TOTAL²	1,249,786	1,193,877	1,243,444

Notes:

1. Includes State and Commonwealth funding.
2. As represented in the 2013-14 Appropriation Bills.

Budget Measures Summary

The table shows a summary of Budget measures relating to the department since the 2012-13 Budget. Further details are contained in Budget Paper No. 4.

Department of Community Safety	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Revenue measures					
Administered
Departmental	..	24,183	51,389	54,421	57,632
Expense measures					
Administered
Departmental	..	(9,900)	(9,900)	(9,900)	(9,900)
Capital measures					
Administered
Departmental

Notes:

1. The Budget Measures Summary reconciles with Budget Paper No. 4.

Staffing^{1, 2}

Service Areas	2012-13 Budget	2012-13 Est. Actual ³	2013-14 Estimate ⁴
Ambulance	3,874	3,952	4,012
Custodial	2,675	2,716	2,777
Probation and Parole	644	635	635
Emergency Management, Fire and Rescue	3,386	3,459	3,459
TOTAL	10,579	10,762	10,883

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Corporate and Support FTEs are allocated across service areas.
3. The 2012-13 Estimated Actual reflects a full reconciliation of positions including provision for additional operational positions to meet service delivery requirements.
4. The variation from the 2012-13 Estimated Actual to the 2013-14 Estimate predominantly includes increases to operational positions to meet increased demand.

SERVICE PERFORMANCE

Services

Our service areas are:

Ambulance

Ambulance services provide timely and quality emergency and non-emergency ambulance services to meet the needs of the community. This service area supports the needs of the community by providing pre-hospital ambulance response services, emergency and routine pre-hospital patient care and transport services, coordination of aero medical services, inter-facility ambulance transport, planning and coordination of multi-casualty incidents and disasters, and casualty room services.

Custodial

Custodial services includes Government and privately operated facilities, and a range of service providers to support the rehabilitation of offenders within and outside its facilities. It provides community safety and crime prevention through the humane containment, supervision and rehabilitation of offenders in correctional centres throughout Queensland.

Probation and Parole

Probation and Parole services provides supervision and rehabilitation of offenders in the community. Probation and Parole ensures offenders are appropriately supervised and receive the control and treatment interventions they need to reduce re-offending.

Emergency Management, Fire and Rescue

Emergency Management, Fire and Rescue services contribute to safer and sustainable communities through disaster management, community assistance, responses to structure and landscape fires, and rescue across all hazards. It includes the State Emergency Service, enhancing community resilience and mitigating risk through community safety programs.

Red tape reduction

In 2012-13, the Department of Community Safety's contribution to the Government's commitment to red tape reduction included 10 individual initiatives, from simple administrative process reforms to more significant legislative reviews, that are expected to deliver reductions in red tape during 2013-14. Ongoing key initiatives are outlined below.

- Statutory review of the *Corrective Services Act 2006* to assess its efficacy and efficiency. The review, to be completed by 28 August 2013, will identify areas where legislative requirements and procedures can be simplified.
- An internal review of the *Building Fire Safety Regulation 2008* was commenced and identified a number of preliminary actions to simplify the fire and evacuation framework and reduce requirements for information to be lodged with the Queensland Fire and Rescue Service. The regulation ensures people can evacuate buildings safely and quickly in a fire or emergency and also ensures that building fire safety installations are maintained.
- A Ministerial review into the Rural Fire Service has been undertaken to provide greater efficiency, reduce red tape and provide more autonomy to volunteers. The Government is considering its response to the review recommendations in the context of the Keelty Review into Police and Emergency Services.

- Amendments have been made to the *Corrective Services Act 2006* to provide that remanded prisoners, not sentenced to a term of imprisonment, can only be given a security classification of maximum or high. The amendments also remove the requirement to review remanded prisoners' security classification if they are classified as high. These amendments will result in time saving for corrective services officers as unnecessary assessments and reviews will no longer be required.
- The Queensland Fire and Rescue Service is introducing technology to enable industry to lodge building development applications online, reducing the time and effort required by industry to lodge hard copy applications.

2013-14 Service Summary

Service area	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges \$'000	C'wealth Revenue \$'000	Other Revenue \$'000
Ambulance	616,214	492,602	108,020	..	16,275
Custodial	581,112	556,419	11,927	..	12,766
Probation and Parole	84,571	84,571	..	..	..
Emergency Management, Fire and Rescue	643,198	171,325	51,326	23,370	403,766
TOTAL	1,925,095	1,304,917	171,273	23,370	432,807

Notes:

1. Explanations of variances are provided in the financial statements.

Performance Statement

To improve accountability for performance, service standards for the 2013-14 State Budget will only present measures relating to the efficiency or effectiveness of services delivered by Government. Measures of input and/or activity, which do not demonstrate effectiveness or efficiency and are no longer relevant measures of the department's services, will be discontinued from being reported in the Service Delivery Statements. Discontinued measures that remain relevant to the department's services will continue to be publicly available through alternative communication channels. For details on measures which are being discontinued and where this information may be accessed in the future, please refer to the 2013-14 Budget website at www.budget.qld.gov.au.

Department of Community Safety	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
Service Area: Ambulance				
Service standards				
Time within which code 1 incidents are attended:	1, 2			
• 50th percentile response time	3	8.2 minutes	8.2 minutes	8.2 minutes
• 90 th percentile response time	4	16.5 minutes	16.5 minutes	16.5 minutes
Percentage of Triple Zero (000) calls answered within 10 seconds	5	90%	90%	90%
Percentage of non-urgent incidents attended to by the appointment time	2, 5, 6	>70%	86%	>70%
Gross cost per incident	2, 7	\$664	\$647	\$671
Gross cost per head of population	8, 9	\$125	\$121	\$130
State contribution (\$000)		458,988	444,999	492,602
Other revenue (\$000)		126,491	130,536	124,295
Total cost (\$000)		580,984	563,964	616,214
Service Area: Custodial				
Service standards				
Escape rate:	10			
• High security facilities	11	0	0	0
• Low security facilities	12,13	<0.63	0	<0.63
Assault rate:	14			
• Serious assault (prisoner on officer)	15	<0.02	0.09	<0.02
• Assault (prisoner on officer)	16	<0.24	0.32	<0.24
• Serious assault (prisoner on prisoner)	15	<0.69	0.51	<0.69
• Assault (prisoner on prisoner)	16	<3.40	2.88	<3.40

Department of Community Safety	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
Deaths from apparent unnatural causes:	17			
• Indigenous prisoners	18	0	0	0
• Non-Indigenous prisoners	19	0	0.07	0
• All prisoners	20	New measure	0.05	0
Proportion of prisoners who are Indigenous	21	<30%	30.6%	<30%
Cost of containment per prisoner per day	22	\$199	\$195	\$194
Facility utilisation (%):	23			
• High security facilities	11	85-95%	92%	<95%
• Low security facilities	12, 24	85-95%	62%	<95%
• All facilities		85-95%	88%	<95%
Financial value of work performed in the community by prisoners from low security facilities	12, 25	>\$3.2 million	\$3 million	>\$3 million
State contribution (\$000)		550,714	536,069	556,419
Other revenue (\$000)		26,145	27,974	24,693
Total cost (\$000)		576,859	593,829	581,112
Service Area: Probation and Parole				
Service standards				
Percentage of successfully completed orders:	26			
• Supervision orders	27	>68%	70%	>68%
• Reparation orders	28	>63%	80%	>68%
• All orders		>65%	75%	>68%
Financial value of community service work performed (court ordered)	29	>\$6.2 million	\$6.2 million	>\$6.2 million
Proportion of offenders who are Indigenous	21	>20%	23%	>20%
Cost of supervision per offender per day	30	\$14	\$14	\$15
State contribution (\$000)		84,917	84,998	84,571
Other revenue (\$000)		..	..	..
Total cost (\$000)		84,917	81,436	84,571

Department of Community Safety	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
Service Area: Emergency Management, Fire and Rescue				
Service standards				
Estimated percentage of households that have undertaken new natural disaster preparedness actions within the last 12 months	31	New measure	New measure	10%
Percentage of identified disaster management training capability delivered	32	New measure	New measure	75%
Percentage of local governments with a current disaster management plan reviewed for effectiveness	33	New measure	New measure	100%
Response times to structure fires including call taking time:	34, 35			
• 50th percentile	36	<7.6 minutes	7.5 minutes	<7.6 minutes
• 90th percentile	37	<14 minutes	11.8 minutes	<14 minutes
Percentage of building and other structure fires confined to room/object of origin	34	80%	86%	>80%
Estimated percentage of households with a smoke alarm/detector that is operational/has been tested	5, 38	95%	87%	95%
Percentage of building premises inspected and deemed compliant at first inspection	39	New measure	48%	50%
Cost per fire and rescue incident	40, 41	\$7,423	\$6,850	\$7,499
Property loss from structure fire per person	9, 34	<\$35	\$34	<\$35
Fire service organisation's expenditure per person	9, 41, 42	\$113	\$108	\$115
State contribution (\$000)		195,738	178,949	171,325
Other revenue (\$000)		435,291	422,962	478,462
Total cost (\$000)		631,844	587,258	643,198

Notes:

1. A code 1 incident is potentially life threatening necessitating the use of ambulance warning devices (lights and/or siren) en route.
2. An incident is an event that results in one or more responses by the ambulance service.

3. This measure reports the time within which 50% of the first responding ambulance resources arrive at the scene of an emergency in code 1 situations.
4. This measure reports the time within which 90% of the first responding ambulance resources arrive at the scene of an emergency in code 1 situations.
5. Redesignated a service standard in line with the *Queensland Government Performance Management Framework (QGPMF)*.
6. This measure reports the proportion of medically authorised road transports (code 3) (excluding Queensland Health and aero-medical transports) which arrive on time for a designated appointment, or are met for returned transport within two hours of notification of completion of appointment (code 4).
7. This measure reports ambulance service expenditure divided by the number of incidents.
8. This measure reports ambulance service expenditure divided by the population of Queensland.
9. The population figure of 4,634,469 was used to calculate the 2012-13 Target/Estimate; the population figure of 4,645,538 was used to calculate the 2012-13 Estimated Actual; and the projected population figure of 4,740,113 was used to calculate the 2013-14 Target/Estimate. These figures were sourced from Queensland Treasury and Trade.
10. This measure reports escapes per 100 prisoners.
11. High security facilities are defined as custodial facilities where the regime for managing prisoners requires them to be confined by a secure perimeter physical barrier, regardless of the individual classifications of the prisoners held within these facilities.
12. Low security facilities are defined as custodial facilities where the regime for managing prisoners does not require them to be confined by a secure perimeter, irrespective of whether a physical barrier exists and regardless of the individual classifications of the prisoners held within these facilities.
13. The majority of low security facilities do not have high levels of perimeter security. The risk of escape is managed through a thorough assessment of prisoners to determine suitability prior to transfer to these facilities.
14. This measure reports assaults per 100 prisoners. Queensland Corrective Services' (QCS) officers are required to report any assault in a prison. These matters are then referred to the Queensland Police Service (QPS) Corrective Services Investigation Unit (CSIU). The CSIU may initiate criminal charges or refer to QCS for breaches of discipline. In late 2012-13, QCS piloted the new and enhanced model of incentives and earned privileges in a secure correctional centre, including the creation of a restricted amenities regime, accommodation bridging Detention Units and Maximum Security Units, which forms part of QCS' broader Staff Assaults Reduction Strategy (StARS). StARS aims to create a more disciplined, better controlled and safer environment for prisoners and staff. This assault reduction strategy focusses on four key areas: enhanced risk identification, preventative actions, responsive actions, and enhanced collaboration and engagement with key partners.
15. Serious assaults refer to acts of physical violence resulting in injuries requiring medical treatment involving overnight hospitalisation in a medical facility or ongoing medical treatment, as well as all sexual assaults.
16. Assaults refer to acts of physical violence resulting in a physical injury that may or may not require short-term medical intervention but do not involve hospitalisation or ongoing medical treatment.
17. The wording of this measure has been amended to align with the Report on Government Services (RoGS). There is no change to the calculation method. This measure reports death by apparent unnatural causes per 100 prisoners. A death is deemed to have occurred by apparent unnatural causes where there is sufficient evidence to suggest, subject to a Coroner's finding, that the most likely cause of death is homicide, suicide, an accidental cause or drug overdose. Following any death in custody, immediate attention is given to any operational issues initially identified. In addition, an investigation is conducted by the Office of the Chief Inspector, QCS and the State Coroner in accordance with the *Coroners Act 2003*.
18. Deaths from apparent unnatural causes for Indigenous prisoners is a specific measure of Indigenous prisoner deaths per 100 Indigenous prisoners.
19. Deaths from apparent unnatural causes for non-Indigenous prisoners is a specific measure of non-Indigenous prisoner deaths per 100 non-Indigenous prisoners.
20. New measure in order to further align with RoGS.
21. A key priority of QCS is to reduce the over-representation of Indigenous prisoners in corrective services. Opportunities for the diversion of offenders into community-based supervision are supported through the operation of Probation and Parole in Indigenous communities in the Gulf and Cape areas providing additional capacity to supervise offenders within these communities.
22. This measure reports the average daily cost per prisoner of providing corrective services.

23. This measure reports the daily average prisoner population as a percentage of the number of single occupancy cells and designated beds in shared occupancy cells provided for in the design capacity of the prisons. RoGS 2013 states "Percentages close to but not exceeding 100 percent indicate better performance towards achieving efficient resource management". Operational changes including the closure of Darling Downs Correctional Centre in September 2012 and reconfiguration of Numinbah Correctional Centre to a female only facility in April 2013 reduced total built capacity in low security facilities. These changes will provide for an increase in the utilisation rate for low security facilities given the average daily prisoner population remains stable. The 2013-14 Target/Estimate has been established allowing for availability of additional capacity to manage short-term fluctuations in prisoner numbers.
24. QCS ensures a thorough assessment to determine suitability is completed prior to placement of prisoners in low security facilities and prisoners are only transferred where they present a minimal risk to community safety.
25. This measure reports the financial value of work performed for the community by prisoners in low security facilities. The contribution by prisoners enables them to make reparation to the community. An increase in the rate per hour applied to the work undertaken was implemented from September 2012. A decrease in low security prisoner numbers impacted QCS' ability to meet the 2012-13 Target/Estimate. Operational changes, including the closure of Darling Downs Correctional Centre in September 2012 and reconfiguration of Numinbah Correctional Centre to a female only facility in April 2013, have decreased the number of low security prisoners and ability to service community work project sites. The 2013-14 Target/Estimate is based on the 2012-13 forecast of work to be undertaken by prisoners multiplied by the rate per hour.
26. Offenders are provided with access to rehabilitative programs to support them in completing their orders. It is expected that successful completion rates will continue to improve through targeted assessment and intervention for offenders at risk of failing to comply with the conditions of their order. The 2013-14 Target/Estimate was determined taking into consideration the three year rolling average.
27. Supervision orders include a range of orders other than those categorised as restricted movement or reparation and include Probation Orders, Parole Orders (excluding court ordered), Court Ordered Parole Orders, Intensive Correction Orders, and Intensive Drug Rehabilitation Orders.
28. Reparation orders include Community Service Orders and Fine Option Orders, which require offenders to undertake unpaid work.
29. This measure reports the financial value of court ordered work performed by offenders for the community. The contribution by offenders enables them to make reparation to the community. An increase in the rate per hour applied to the work undertaken was implemented from September 2012 in accordance with the *State Penalties Enforcement Regulation 2000*. The 2013-14 Target/Estimate is based on the 2012-13 forecast of work to be undertaken by offenders multiplied by the rate per hour.
30. This measure reports the average daily cost per offender of providing corrective services.
31. A "natural disaster" is an event or force of nature that has catastrophic consequences, such as flood, bush fire, severe storm, cyclone and storm surge. Actions include, but are not limited to, documentation of a household emergency plan, cleaning out gutters, drains and flood channels, and the removal or the tying down of items in the yard.
32. This measure provides an indicator of the effectiveness of disaster management training capability and the ability of people, with a function under the *Disaster Management Act 2003* (such as Local District Coordinators and Local Disaster Management Group Chairs) to be able to undertake their disaster management functions. This measure requires the identification of people who require disaster management training under the *Disaster Management Act 2003*, and a determination of the type of training they need to undertake.
33. It is a requirement under Section 59 of the *Disaster Management Act 2003* that local governments review the effectiveness of their disaster management plan at least once a year. Each local government disaster management plan will undergo an external assessment annually, to ensure the plan is compliant with the *Disaster Management Act 2003* and meets the needs of the local area. The QPS and Emergency Management Queensland are responsible for undertaking the external assessment.
34. Structure fires are fires in housing and other buildings.
35. This measure has been amended from "including call processing time" to "including call taking time" in line with RoGS 2013. There is no change to the calculation method.
36. This measure reports the time within which 50% of the first responding fire appliances arrive at the scene of a structure fire.

37. This measure reports the time within which 90% of the first responding fire appliances arrive at the scene of a structure fire.
38. The wording of this measure has been amended to align with RoGS 2013. There is no change to the calculation method. The 2012-13 Estimated Actual is the result of an online survey undertaken in November/December 2012.
39. This measure reports the percentage of building premises inspected and deemed compliant with building fire safety regulations (*Fire and Rescue Service Act 1990, Building Act 1975 and Building Fire Safety Regulation 2008*) and fire safety procedures on first inspection by Queensland Fire and Rescue Service (QFRS) officers. The *percentage of building premises inspected and deemed complete and compliant* was previously reported.
40. The cost per fire and rescue incident is determined by dividing total QFRS expenditure by total QFRS incidents. The calculation method for this measure has been amended for 2012-13 to align with RoGS and the 2012-13 Target/Estimate has been revised using the RoGS calculation method.
41. The 2012-13 Estimated Actual is lower than anticipated largely due to lower estimated expenditure in 2012-13.
42. This measure reports total QFRS expenditure (as per the RoGS calculation method) divided by the estimated population of Queensland.

CAPITAL

Capital program

The department's 2013-14 capital program provides an investment of \$149.8 million in capital purchases and \$4.4 million in capital grants to support the delivery of services to achieve the Government's objectives and meet the needs of the Queensland community. In implementing its capital program, the department will take into account relevant recommendations of the Commission of Audit including seeking opportunities for co-location with other emergency management infrastructure and health services.

The 2013-14 capital program includes the following capital purchases and grants:

Queensland Ambulance Service

The Government will provide \$51.5 million in 2013-14 for ambulance facilities, vehicles, operational and communications equipment and information systems development, including:

- \$1.3 million to complete the refurbishment of the ambulance station at Gladstone
- \$7.6 million to complete the replacement ambulance stations at Calliope, Cleveland, Emerald, and Kingaroy and the replacement ambulance station and relief quarters at Tara
- \$2.5 million to commence the replacement ambulance stations at Bundaberg and Collinsville, the replacement ambulance station and relief quarters at Pittsworth, the Russell Island ambulance station and residence replacement, and the Injune ambulance station and residence redevelopment
- \$21 million to commission 155 new and replacement ambulance vehicles
- \$9 million for operational and communications equipment
- \$4.5 million for information systems development.

Queensland Corrective Services

The Government will provide \$40.5 million in 2013-14 for post occupancy works, cell upgrades, Probation and Parole office accommodation and other property, plant and equipment, including:

- \$8.3 million for post occupancy works including the Lotus Glen Correctional Centre and the Southern Queensland Correctional Precinct at Gatton – stage 1
- \$19.5 million to continue the \$33 million cell upgrade program at Arthur Gorrie Correctional Centre
- \$1.6 million for Probation and Parole office accommodation including office accommodation in Indigenous communities.

Queensland Fire and Rescue Service

The Government will provide \$46.4 million in 2013-14 for fire and rescue facilities, urban and rural fire appliances, operational and communications equipment, and information systems development, including:

- \$1 million to complete the new fire and rescue station at Brassall
- \$1.4 million to complete the replacement auxiliary fire and rescue stations at Clifton and Millaa Millaa
- \$2.7 million to complete the replacement permanent-auxiliary fire and rescue station at Mareeba
- \$0.2 million to commence the replacement permanent-auxiliary fire and rescue station at Ingham and the replacement auxiliary fire and rescue station at Pomona
- \$2.6 million for Communications Centre updates
- \$14.5 million for 28 urban fire appliances and \$6.5 million for 40 rural fire appliances
- \$8.4 million for operational and communications equipment
- \$2.9 million for information systems development.

Emergency Management Queensland

In 2013-14, \$1.3 million is provided for Emergency Management Queensland plant and equipment and information systems development, and \$4.4 million in capital grants in support of the SES.

Joint Emergency Service Facilities

In addition to the above, the Government will provide \$6.4 million to complete the redevelopment of the Spring Hill complex and ambulance station.

Capital budget statement

Department of Community Safety	Notes	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
Capital Purchases¹				
Total land, buildings and infrastructure	2	105,044	84,779	73,121
Total plant and equipment		69,427	71,055	76,644
Total other capital		4,797	3,005	4,447
Total Capital Purchases		179,268	158,839	154,212

Notes:

1. For more detail on the department's capital acquisitions please refer to Budget Paper No. 3.
2. The decrease from the 2012-13 Budget to the 2012-13 Estimated actual is principally due to project cost reductions and timing adjustments for Queensland Ambulance Service and Queensland Fire and Rescue Service stations and correctional facilities.

BUDGETED FINANCIAL STATEMENTS

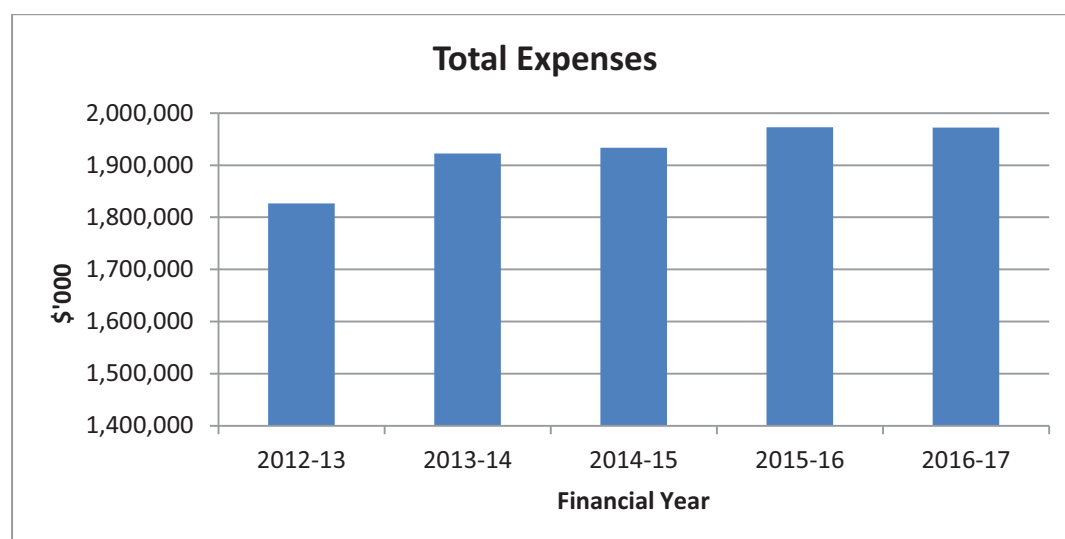
ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

Departmental income statement

Total expenses are estimated to be \$1.9 billion in 2013-14, an increase of \$98.6 million from the 2012-13 Estimated actual. The increase is mainly due to the provisions for wage increases in accordance with Government policy, provisions for increased Queensland Corrective Services (QCS) operating costs including depreciation and the development of the specification and procurement process for a replacement human resources/payroll systems solution. These budget measures are also the principal cause of the increased expenses over the remainder of the forward estimates period.

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The department's major assets are in property, plant and equipment, valued at \$3.4 billion, cash valued at \$57.3 million and receivables valued at \$93.7 million. These assets are expected to decrease in value by 5% over the next three years, mainly as a result of depreciation of property, plant and equipment. The department's main liabilities relate to payables and accrued employee benefits with the value of these estimated to remain at current levels through to 2016-17. The department's equity is estimated to decrease by 5% over the next three years, in line with the reduction in assets.

INCOME STATEMENT

Department of Community Safety	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Income				
Service revenue	1,10,17	1,306,360	1,250,694	1,326,797
User charges	2,11	181,593	171,057	171,273
Grants and other contributions	3,18	26,212	34,777	25,933
Other revenue	12,19	364,119	368,817	408,364
Gains on sale/revaluation of property, plant and equipment and investments		..	1,142	..
Total income		1,878,284	1,826,487	1,932,367
Expenses				
Employee expenses	4,20	1,134,446	1,091,940	1,131,093
Supplies and services	5,13,21	471,759	455,695	530,644
Grants and subsidies	6,14,22	56,042	37,364	42,421
Depreciation and amortisation	7,15,23	201,230	194,458	209,187
Finance/borrowing costs		210	235	..
Other expenses		8,279	8,637	8,474
Losses on sale/revaluation of property, plant and equipment and investments	8,24	2,638	38,158	3,276
Total expenses		1,874,604	1,826,487	1,925,095
OPERATING SURPLUS/(DEFICIT)	9,16,25	3,680	..	7,272

STATEMENT OF CHANGES IN EQUITY

Department of Community Safety	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve		44,432	17,252	17,319
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity		44,432	17,252	17,319
Surplus/(deficit) for the period		3,680	..	7,272
Total recognised income and expense for the period		48,112	17,252	24,591
Equity injection/(withdrawal)		(43,879)	(44,122)	(83,353)
Equity adjustments (MoG transfers)	
Total movement in equity for period		4,233	(26,870)	(58,762)

BALANCE SHEET

Department of Community Safety	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
CURRENT ASSETS				
Cash assets	26,33,41	48,798	69,402	57,303
Receivables		97,571	93,718	93,718
Other financial assets		..	..	..
Inventories		10,209	11,009	11,009
Other		17,406	17,747	17,747
Non-financial assets held for sale		1,470	..	..
Total current assets		175,454	191,876	179,777
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		24	24	24
Property, plant and equipment	27,34,42	3,505,043	3,425,898	3,379,052
Intangibles	28,35	35,634	31,357	31,540
Other		890	416	416
Total non-current assets		3,541,591	3,457,695	3,411,032
TOTAL ASSETS		3,717,045	3,649,571	3,590,809
CURRENT LIABILITIES				
Payables	29,36	93,149	80,671	80,671
Accrued employee benefits		42,810	43,852	43,852
Interest-bearing liabilities and derivatives	30,37	300	..	..
Provisions		..	..	..
Other		742	315	315
Total current liabilities		137,001	124,838	124,838
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives	30,37	2,397	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		2,397	..	..
TOTAL LIABILITIES		139,398	124,838	124,838
NET ASSETS/(LIABILITIES)		3,577,647	3,524,733	3,465,971
EQUITY				
Capital/contributed equity	38,43	3,384,707	3,385,139	3,301,786
Retained surplus/(accumulated deficit)	31,39,44	57,479	46,993	54,265
Reserves:				
- Asset revaluation surplus	32,40,45	135,461	92,601	109,920
- Other (specify)		..	..	..
TOTAL EQUITY		3,577,647	3,524,733	3,465,971

CASH FLOW STATEMENT

Department of Community Safety	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	46,54,62	1,291,107	1,235,441	1,326,797
User charges	47,55	201,497	188,036	187,981
Grants and other contributions	48,63	25,862	34,777	25,933
Other	56,64	400,794	388,869	429,039
Outflows:				
Employee costs	49,65	(1,134,446)	(1,091,940)	(1,131,093)
Supplies and services	50,57,66	(508,434)	(476,370)	(551,319)
Grants and subsidies	51,58,67	(56,042)	(37,364)	(42,421)
Borrowing costs		(210)	(235)	..
Other		(30,513)	(28,621)	(28,458)
Net cash provided by/(used in) operating activities		189,615	212,593	216,459
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		4,545	3,142	4,560
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	59,68	(174,471)	(177,336)	(149,765)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(169,926)	(174,194)	(145,205)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	52,60,69	72,633	59,753	39,001
Outflows:				
Borrowing redemptions		(306)	(3,013)	..
Finance lease payments		..	..	..
Equity withdrawals	53,61,70	(113,954)	(101,317)	(122,354)
Net cash provided by/(used in) financing activities		(41,627)	(44,577)	(83,353)
Net increase/(decrease) in cash held		(21,938)	(6,178)	(12,099)
Cash at the beginning of financial year		70,736	75,580	69,402
Cash transfers from restructure		..	..	..
Cash at the end of financial year		48,798	69,402	57,303

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

1. The decrease in service revenue is principally due to:
 - deferral of funding to 2013-14 for various projects;
 - deferral of funding to 2013-14 for National Partnership Agreements (NPAs) on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development;
 - lapse of depreciation funding not required; and
 - revisions required to the provisions for Enterprise Bargaining Agreements (EBAs) in line with the Government Wages Policy.
2. The decrease in user charges is due to lower than forecast volumes for building and infrastructure fire safety fees, commercial fees and unwanted fire alarm attendance services.
3. The increase in grants and contributions principally relates to funding provided under Natural Disaster Relief and Recovery Arrangements (NDRRA).
4. The decrease in employee expenses is principally due to vacancies and revisions to provision for EBAs in line with the Government Wages Policy. These decreases are partly offset by the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget. At the time of the 2012-13 Budget, the cost of redundancies was held centrally.
5. The decrease in supplies and services is principally due to delays in implementing various projects including the development of the specification and procurement process for a replacement human resources/payroll system solution and the replacement of equipment.
6. The decrease in grants and subsidies is principally due to the timing of payments made under NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development.
7. The decrease in depreciation and amortisation is principally due to the depreciation expense for the Lotus Glen Correctional Centre being less than originally estimated and the depreciation impact of property revaluations being lower than anticipated.
8. Losses have increased due to an early estimate of the asset de-recognition expense resulting from the expansion and redevelopment of the Lotus Glen Correctional Centre.
9. The decrease in the operating position is the combined effect of notes 1-8.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

10. The increase in service revenue principally relates to:
 - provisions for wage increases in accordance with Government policy;
 - additional Queensland Ambulance Service (QAS) State funding in lieu of the former Community Ambulance Cover (CAC) levy;
 - additional funding for increased QCS operating costs including depreciation;
 - additional funding for the development of the specification and procurement process for a replacement human resources/payroll system solution; and
 - deferral of funding to 2013-14 for NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development, and various projects.
11. The decrease in user charges is principally due to lower than forecast volumes for building and infrastructure fire safety, commercial and unwanted fire alarm attendance services.
12. The increase in other revenue principally relates to the indexation and the broadening of the coverage of the Urban Fire Levy to ensure a sustainable funding base for emergency services. The levy will be known as the Emergency Management, Fire and Rescue Levy and will be applied to all rateable properties.
13. The increase in supplies and services is principally due to:
 - costs associated with the development of the specification and procurement process for a replacement human resources/payroll system solution;
 - inflation indexation of budgeted expenses; and
 - deferral of expenditure to 2013-14 for various projects.
14. The decrease in grants and subsidies is principally due to the timing of payments made under the NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development.
15. The increase in depreciation and amortisation principally reflects the impact of the expanded Lotus Glen Correctional Centre.
16. The increase in the operating position is the combined effect of notes 10-15.

Major variations between 2012-13 Estimated actual and 2013-14 Estimate include:

17. The increase in service revenue is principally due to:
 - provisions for wage increases in accordance with Government policy;
 - additional QAS funding in lieu of the former CAC levy;
 - provision for an additional 60 ambulance officers;
 - increased QCS operating cost including depreciation;
 - additional funding for the development of the specification and procurement process for a replacement human resources/payroll system solution;
 - deferral of funding to 2013-14 for NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development, and various projects.
18. The decrease in grants and other contributions is principally due to one-off NDRRA funding in 2012-13.
19. The increase in other revenue principally relates to the indexation and the broadening of the coverage of the Urban Fire Levy. The levy will be known as the Emergency Management, Fire and Rescue Levy and will be applied to all rateable properties..
20. The increase in employee expenses is principally due to:
 - provisions for wage increases in accordance with Government policy;
 - provision for an additional 60 ambulance officers; and
 - costs associated with the development of the specification and procurement process for a replacement human resources/payroll system solution.

These increases are partly offset by savings measures introduced in 2013-14 and by the 2012-13 cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget. At the time of the 2012-13 Budget, the cost of redundancies was held centrally.
21. The increase in supplies and services is principally due to:
 - costs associated with the development of the specification and procurement process for a replacement human resources/payroll system solution;
 - inflation indexation of budgeted expenses; and
 - deferral of expenditure to 2013-14 for various projects.
22. The increase in grants and subsidies is principally due to the timing of payments made under the NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development.
23. The increase in depreciation and amortisation principally reflects the impact of the expansion and redevelopment of the Lotus Glen Correctional Centre and the reduced depreciation expense in 2012-13.
24. Losses have decreased due to one-off asset derecognition costs in 2012-13.
25. The increase in the operating surplus is the combined effect of notes 17-24.

Balance sheet

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

26. The increase in cash assets is principally due to increased cash provided by operating activities in 2012-13, and a higher than originally estimated opening cash balance for 2012-13.
27. Property, plant and equipment decreased principally due to lower than estimated revaluation increments for property and major plant and the reduced level of capital expenditure in 2012-13.
28. The decrease in intangibles is due to the lower than anticipated closing balance in 2011-12 for internally generated computer software.
29. The decrease in payables is a result of payments made in 2012-13 for the Lotus Glen Correctional Centre and the Southern Queensland Correctional Precinct at Gatton.
30. The decrease in interest-bearing liabilities and derivatives reflects the payout of the Department of Community Safety (DCS) loan debt in 2012-13.
31. The decrease in the retained surplus reflects the lower than anticipated operating surplus in 2011-12 that resulted from lower than estimated NDRRA revenue and the effect of asset derecognition costs in 2012-13.
32. The decrease in the asset revaluation surplus is due to lower than estimated revaluation increments for property and major plant as a result of a reduction in the forecast Building Price Index (BPI).

Major variations between 2012-13 Budget and 2013-14 Estimate include:

33. The increase in cash assets is principally due to the timing of capital expenditure.
34. Property, plant and equipment decreased principally due to reduced estimated revaluation increments for property and major plant as a result of a reduction in the forecast BPI and the effect of depreciation.

35. The decrease in intangibles is mainly due to the lower than anticipated closing balance in 2011-12 for internally generated computer software.
36. The decrease in payables is a result of payments made in 2012-13 for the Lotus Glen Correctional Centre and the Southern Queensland Correctional Precinct at Gatton.
37. The decrease in interest-bearing liabilities and derivatives reflects the payout of the DCS loan debt in 2012-13.
38. The decrease in contributed equity is due to the equity withdrawals of depreciation funding planned for 2013-14.
39. The decrease in the retained surplus reflects the lower than estimated operating result for the department in 2011-12 that resulted from lower than estimated NDRRA revenue and the effect of asset derecognition costs in 2012-13, partly offset by the estimated 2013-14 operating surplus.
40. The decrease in the asset revaluation surplus is due to lower than estimated revaluation increments for property and major plant as a result of a reduction in the forecast BPI.

Major variations between 2012-13 Estimated actual and 2013-14 Estimate include:

41. The decrease in cash assets is principally due to capital expenditure planned for 2013-14.
42. The decrease in property, plant and equipment is due to the effect of depreciation partly offset by capital acquisitions.
43. The decrease in contributed equity is due to the equity withdrawals of depreciation funding planned for 2013-14.
44. The increase in the retained surplus is due to the estimated 2013-14 operating surplus.
45. The increase in asset revaluation surplus reflects the estimated effect of revaluation of property and major plant in 2013-14.

Cash flow statement

Major variations between 2012-13 Budget and 2012-13 Estimated actual include:

46. The decrease in service receipts is principally due to:
 - deferral of funding to 2013-14 for various projects including the development of the specification and procurement process for a replacement human resources/payroll system solution;
 - deferral of funding to 2013-14 for NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development;
 - lapse of depreciation funding not required; and
 - revisions required to the provisions for EBAs in line with the Government Wages Policy.
47. The decrease in user charges is due to lower than forecast volumes for building and infrastructure fire safety fees, commercial fees and unwanted fire alarm attendance services.
48. The increase in grants and contributions principally relates to funding provided under NDRRA.
49. The decrease in employee costs is principally due to vacancies and revisions to the provision for EBAs in line with the Government Wages Policy. These decreases are partly offset by the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget. At the time of the 2012-13 Budget, the cost of redundancies was held centrally.
50. The decrease in supplies and services is principally due to delays in implementing various projects including the development of the specification and procurement process for a replacement human resources/payroll system solution and the replacement of equipment.
51. The decrease in grants and subsidies is principally due to the timing of payments made under the NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development.
52. The decrease in equity injections is principally due to the completion of the Lotus Glen Correctional Centre expansion and redevelopment.
53. The decrease in equity withdrawals is principally due to depreciation expenses being lower than estimated in 2012-13.

Major variations between 2012-13 Budget and 2013-14 Estimate include:

54. The increase in service receipts principally relates to:
 - provisions for wage increases in accordance with Government policy;
 - additional State funding for QAS in lieu of the former CAC levy;
 - the deferral of funding to 2013-14 for NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development;
 - additional funding for increased QCS operating costs including depreciation;

- additional funding for the development of the specification and procurement process for a replacement human resources/payroll system solution; and
 - deferral of funding to 2013-14 for various projects.
55. The decrease in user charges is principally due to lower volumes for building and infrastructure fire safety, commercial and unwanted fire alarm attendance services.
56. The increase in other inflows principally relates to the indexation and broadening of the coverage of the Urban Fire Levy. The levy will be known as the Emergency Management, Fire and Rescue Levy and will be applied to all rateable properties..
57. The increase in supplies and services is principally due to:
- costs associated with the development of the specification and procurement process for a replacement human resources/payroll system solution;
 - inflation indexation of budgeted expenses; and
 - deferral of expenditure to 2013-14 for various projects.
58. The decrease in grants and subsidies is principally due to the timing of payments made under the NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development.
59. The decrease in payments for property, plant and equipment and intangibles is mainly due to the completion of the Lotus Glen Correctional Centre expansion and redevelopment.
60. The reduction in equity injections reflects the completion of the Lotus Glen Correctional Centre expansion and redevelopment.
61. The increase in equity withdrawals is principally due to increased QCS depreciation expenses in 2013-14.

Major variations between 2012-13 Estimated actual and 2013-14 Estimate include:

62. The increase in service receipts is principally due to:
- provisions for wage increases in accordance with Government policy;
 - additional QAS funding in lieu of the former CAC levy;
 - deferral of funding to 2013-14 for NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development;
 - provision for an additional 60 ambulance officers;
 - increased QCS operating costs including depreciation;
 - additional funding for the development of the specification and procurement process for a replacement human resources/payroll system solution; and
 - deferral of funding from 2012-13 to 2013-14 for various projects.
63. The decrease in grants and other contributions is principally due to one-off NDRRA funding in 2012-13.
64. The increase in other inflows principally relates to the indexation and broadening of the coverage of the Urban Fire Levy. The levy will be known as the Emergency Management, Fire and Rescue Levy and will be applied to all rateable properties.
65. The increase in employee costs is principally due to:
- provisions for wage increases in accordance with Government policy;
 - provision for an additional 60 ambulance officers; and
 - costs associated with the development of the specification and procurement process for a replacement human resources/payroll system solution.
- These increases are partly offset by savings measures introduced in 2013-14 and by the 2012-13 cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget. At the time of the 2012-13 Budget, the cost of redundancies was held centrally.
66. The increase in supplies and services is principally due to:
- costs associated with the development of the specification and procurement process for a replacement human resources/payroll system solution;
 - inflation indexation of budgeted expenses; and
 - deferral of expenditure to 2013-14 for various projects.
67. The increase in grants and subsidies is principally due to the timing of payments made under the NPAs on Natural Disaster Resilience, and Coal Seam Gas and Large Coal Mining Development.
68. The decrease in payments for property, plant and equipment is principally due to the completion of the Lotus Glen Correctional Centre expansion and redevelopment.
69. The decrease in equity injections is principally due to the completion of the Lotus Glen Correctional Centre expansion and redevelopment.
70. The increase in equity withdrawals is principally due to QCS depreciation expenses being higher in 2013-14.

GLOSSARY OF TERMS

Accrual Accounting — Recognition of economic events and other financial transactions involving revenue, expenses, assets, liabilities and equity as they occur and reporting in financial statements in the period to which they relate, rather than when a flow of cash occurs.

Administered Items — Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the Government.

Agency/Entity — Used generically to refer to the various organisational units within Government that deliver services or otherwise service Government objectives. The term can include departments, commercialised business units, statutory bodies or other organisations established by Executive decision.

Appropriation — Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for:

- delivery of agreed services
- administered items
- adjustment of the Government’s equity in agencies, including acquiring of capital.

Balance Sheet — A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.

Capital — A term used to refer to an entity’s stock of assets and the capital grants it makes to other agencies. Assets include property, plant and equipment, intangible items and inventories that an entity owns/controls and uses in the delivery of services.

Cash Flow Statement — A financial statement reporting the cash inflows and outflows for an entity’s operating, investing and financing activities in a particular period.

Controlled Items — Assets, liabilities, revenues and expenses that are controlled by departments. These relate directly to the departmental operational objectives and arise at the discretion and direction of that department.

Depreciation — The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.

Equity — Equity is the residual interest in the assets of the entity after deduction of its liabilities. It usually comprises the entity’s accumulated surpluses/losses, capital injections and any reserves.

Equity Injection	— An increase in the investment of the Government in a public sector agency.
Financial Statements	— Collective description of the Income Statement, the Balance Sheet and the Cash Flow Statement for an entity's controlled and administered activities.
Income Statement	— A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.
Outcomes	— Whole-of-government outcomes are intended to cover all dimensions of community well being. They express the current needs and future aspirations of communities, within a social, economic and environment context.
Own-Source Revenue	— Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.
Priorities	— Key policy areas that will be the focus of Government activity.
Services	— The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at www.budget.qld.gov.au.

