

State Budget 2013-14

# Service Delivery Statements



Legislative Assembly of Queensland



# **2013–14 State Budget Papers**

- 1. Budget Speech**
- 2. Budget Strategy and Outlook**
- 3. Capital Statement**
- 4. Budget Measures**
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**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](http://www.budget.qld.gov.au)

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**Service Delivery Statements**

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**Queensland**  
Government

# Legislative Assembly of Queensland

## Summary of budget

Page	Agency	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
2	Legislative Assembly	83,349	82,831	82,152

Note:

1. Explanations of variances are provided in the financial statements

# PORTFOLIO OVERVIEW

## Legislative Assembly Structure and Services

<p style="text-align: center;"><b>Committee of the Legislative Assembly</b> The Honourable F Simpson MP The Honourable J Seeney MP The Honourable T Nicholls MP Mr R Stevens MP Ms A Palaszcuk MP Mr T Mulherin MP Mr C Pitt MP</p>
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<p style="text-align: center;"><b>Legislative Assembly</b> Accountable Officer: Neil Laurie</p>
<p><b>Service Area 1:</b> Members' Salaries, Entitlements and Electorate Office Services</p>
<p><b>Service Area 2:</b> Parliamentary Precinct Support Services</p>

Additional information regarding the operation of the Legislative Assembly and the Parliamentary Service can be accessed via the Queensland Parliament website at [www.parliament.qld.gov.au](http://www.parliament.qld.gov.au).

# RESOURCES AND PERFORMANCE

## LEGISLATIVE ASSEMBLY OVERVIEW

### Strategic direction

The *Parliamentary Service Management Plan 2013-2017* (the Plan) outlines the goals and strategic issues facing the Parliamentary Service. The four major goals in the plan are:

- to assist the Parliament, its Committees and Members to fulfil their Parliamentary responsibilities
- to support the business needs of the Parliament, Committees, Members, the Parliamentary Service and other clients
- to promote the institution of Parliament and raise community awareness and understanding of its important role and functions
- to develop and maintain a professional and progressive Parliamentary Service.

The Plan identifies a number of key environmental factors impacting upon the Parliamentary Service:

- an increasing Queensland population and the direct implications for Members and electorate office staff
- the increasing demands from key client groups including the Parliament, its Committees, Members, government departments, news media and the wider community
- the emergence of new information and communication technologies
- changing workforce demographics and increasing demands for flexible workplace arrangements
- ongoing responsibility for maintaining and conserving a significant heritage listed building and its contents.

The Plan also notes that the Parliamentary Service will employ four key strategies to mitigate the impact of the above-mentioned environmental factors. The Parliamentary Service will:

- actively align resourcing allocations to accommodate
  - variations in client demand (e.g. demand variations between sitting and non-sitting periods); and
  - variations in service area staffing levels that are operationally appropriate to the Parliamentary Service and staff
- continue to actively manage the Parliament's most significant physical asset (Parliament House) in a sustainable way
- refine support for the new portfolio based committee system and raise awareness and understanding of its function in the community
- use emerging technologies as a means of providing Members and staff with "anywhere/anytime" access to key business systems and data.

## 2013-14 highlights

In 2013-14, the Parliamentary Service will:

- develop design options for the upgrade of fire protection within Parliament House
- continue to implement security improvements within the precinct in accordance with recommendations made in a recent external review
- deliver new converged telecommunications infrastructure within the precinct and electorate offices
- redevelop the Parliamentary Service Intranet site using a new *SharePoint* collaborative platform
- commence planning for a significant upgrade of the Parliamentary Service financial information management system
- continue to implement the 3 year regional education program.

## Recent achievements

In 2012-13, the Parliamentary Service:

- replaced all multi-function (copying, printing, scanning and faxing) devices in Members' electorate offices
- launched a new Parliamentary Library information management system to deliver improved online access to information services
- developed and launched a new software system to be utilised by Parliamentary Reporting Services to produce the official record of Parliamentary proceedings (Hansard)
- implemented the recommendations contained in a recent information technology (IT) strategic review including the replacement of core IT switch infrastructure within the Parliamentary precinct to facilitate wireless access within both Parliamentary buildings
- coordinated travel arrangements for Members and nominated constituents attending the Queensland Plan Mackay Summit
- implemented a 3 year regional educational program designed to reach all major Queensland regional centres within the Parliamentary term, with the first program delivered in the Cairns region in May 2013
- continued a significant program to repaint the interior of Parliament House
- refurbished office accommodation on level 6 of the Parliamentary Annexe to deliver expanded Parliamentary Committee hearing and meeting rooms (including expanded facilities to allow the broadcast of up to 5 simultaneous committee proceedings over the internet)
- supported an unprecedented parliamentary inquiry involving the Parliamentary Crime and Misconduct Committee and the Parliamentary Commissioner pursuant to a resolution of the Legislative Assembly on 8 March 2013.

## Legislative Assembly 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.

Legislative Assembly	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation for services <sup>1</sup>			
Deferred from previous year/s	1,074	1,074	..
Balance of service appropriation	79,987	79,469	79,830
Other revenue	2,288	2,288	2,322
<b>Total income</b>	<b>83,349</b>	<b>82,831</b>	<b>82,152</b>
<b>Expenses</b>			
Members' Salaries, Entitlements and Electorate Office Services	48,357	47,522	47,618
Parliamentary Precinct Support Services	34,992	35,309	34,534
<b>Total expenses</b>	<b>83,349</b>	<b>82,831</b>	<b>82,152</b>
<b>Operating surplus/deficit</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net assets</b>	<b>251,007</b>	<b>246,224</b>	<b>248,192</b>
<b>APPROPRIATIONS</b>			
<b>Controlled Items</b>			
Legislative Assembly services <sup>1</sup>	84,708	84,190	79,830
Equity adjustment	(4,174)	(4,574)	(4,409)
<b>Administered items</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>VOTE TOTAL<sup>2</sup></b>	<b>80,534</b>	<b>79,616</b>	<b>75,421</b>

Notes:

1. Appropriation for services does not match appropriation for Legislative Assembly services due to appropriation receivable in 2012-13 of \$3.712 million and appropriation payable of \$0.065 million.
2. As represented in the 2013-14 Appropriation Bills.

## Budget Measures Summary

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

Legislative Assembly	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
<b>Revenue measures</b>					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Expense measures</b>					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Capital measures</b>					
Administered	..	..	..	..	..
Departmental	..	150	..	..	..

Notes:

1. The total for 2013-14 reconciles with Budget Paper 4.



## Staffing<sup>1</sup>

Service Areas	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
Members' Salaries, Entitlements and Electorate Office Services		272	272	272
Parliamentary Precinct Support Services		199	199	199
<b>TOTAL</b>		<b>471</b>	<b>471</b>	<b>471</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.

## SERVICE PERFORMANCE

### Services

Our services are:

#### **Members' Salaries, Entitlements and Electorate Office Services**

Members' Salaries, Entitlements and Electorate Office Services represent the cost of Members' salaries and entitlements and maintaining and supporting electorate offices across the State.

The *Members' Entitlements Handbook* and the *Members' Office Support Handbook* are approved by the Governor-in-Council and outline the salaries and other entitlements of Members of the Legislative Assembly, as well as the entitlements of former Members.

The *Members' Office Support Handbook* states that each Member is provided with an electorate office to support activities in servicing their electorate. Those Members representing an electoral district of 100,000 square kilometres or more in area may elect to be provided with an additional electorate office. The Handbook also provides for a range of other resources to support the operation of each electorate office including staffing, equipment, telecommunications and stationery. All of these resources provide support to Members to enable them to fulfil their constituency responsibilities.

#### **Parliamentary Precinct Support Services**

These services include:

- advisory, information and support services to assist the Parliament, its committees and Members to fulfil their constitutional and parliamentary responsibilities. These services include Chamber and Procedural Services; Security and Attendant Services; the Committee Office; the Parliamentary Library; and Parliamentary Reporting Services
- services to promote the institution of Parliament and raise community awareness and understanding of its important role and functions
- accommodation and hospitality services that provide Members, staff and guests of the Parliament with an appropriate working environment
- organisational services that support the activities of Members and their staff; deliver a range of entitlements afforded to Members pursuant to the *Members' Entitlements Handbook* and the *Members' Office Support Handbook*; and maintain the historic Parliament House building and its contents. These include Information Technology Services, Human Resource Services, Property Services, and Financial and Administrative Services.

## 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
Members' Salaries, Entitlements and Electorate Office Services	47,618	47,618	..	..	..
Parliamentary Precinct Support Services	34,534	32,212	2,322	..	..
<b>TOTAL</b>	<b>82,152</b>	<b>79,830</b>	<b>2,322</b>	<b>..</b>	<b>..</b>

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 agencies.

Measures of input and/or activity, which do not demonstrate effectiveness or efficiency and are no longer relevant measures of the agency's services will be discontinued from being reported in the Service Delivery Statements. Discontinued measures that remain relevant to the agency'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](http://www.budget.qld.gov.au).

Legislative Assembly of Queensland	Notes	2012-13 Target/est.	2012-13 Est. actual	2013-14 Target/est.
<b>Service Area: Members' Salaries, Entitlements and Electorate Office Services</b>				
	1			
<b>State contribution (\$000)</b>		<b>48,357</b>	<b>47,522</b>	<b>47,618</b>
<b>Other revenue (\$000)</b>		<b>..</b>	<b>..</b>	<b>..</b>
<b>Total cost (\$000)</b>		<b>48,357</b>	<b>47,522</b>	<b>47,618</b>
<b>Service Area: Parliamentary Precinct Support Services</b>				
<b>Service standards</b>				
Percentage of Members satisfied with services provided (satisfied/very satisfied)				
		95%	100%	95%
Percentage of Shared Services clients satisfied with services provided (satisfied/very satisfied)				
		95%	100%	95%
<b>State contribution (\$000)</b>		<b>32,704</b>	<b>33,021</b>	<b>32,212</b>
<b>Other revenue (\$000)</b>		<b>2,288</b>	<b>2,288</b>	<b>2,322</b>
<b>Total cost (\$000)</b>		<b>34,992</b>	<b>35,309</b>	<b>34,534</b>

### Notes:

1. Service Standards for Members' Salaries, Entitlements and Electorate Office Services are not provided here. The financial amounts shown represent direct expenditure incurred pursuant to the *Members' Entitlements Handbook* and the *Members' Office Support Handbook* including management of electorate offices. Each Electorate Office operates independently under the direction of each Member. Individual Members assess the performance of their office(s) based upon the needs of that Member in servicing local constituents.

## CAPITAL

### Capital program

Each year the Parliament develops a broad capital program which includes capital works to improve the functionality of the Parliamentary precinct, as well as the upgrade or replacement of major items of plant and equipment associated with building infrastructure and systems within the precinct. In addition, each year the Parliament programs replacement of various equipment items including a range of computer and office equipment used within the Parliamentary precinct and in Electorate Offices.

Over recent years, the Parliament has also invested in the upgrade and replacement of core software management information systems, including the Parliament's internet site.

For 2013-14, the capital program will focus on:

- continuing to implement security improvements within the parliamentary precinct in accordance with recommendations made in a recent external review
- continuation of a major program to restore the stonework exterior of Parliament House
- developing design options for the upgrade of fire protection systems within Parliament House
- an upgrade of data cabling within Parliament House and the Parliamentary Annexe.

### Capital budget statement

Legislative Assembly	Notes	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
<b>Capital Purchases<sup>1</sup></b>				
Total land, buildings and infrastructure	2	1,265	865	1,990
Total plant and equipment		1,940	1,940	980
Total other capital		..	..	..
<b>Total Capital Purchases</b>		<b>3,205</b>	<b>2,805</b>	<b>2,970</b>

Notes:

1. For more detail on the Legislative Assembly's capital acquisitions please refer to Budget Paper 3.
2. 2012-13 Est. actual and 2013-14 Estimate reflects deferral of \$0.400M for Parliament House stonework restoration program from 2012-13 to 2013-14.

# BUDGETED FINANCIAL STATEMENTS

## ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

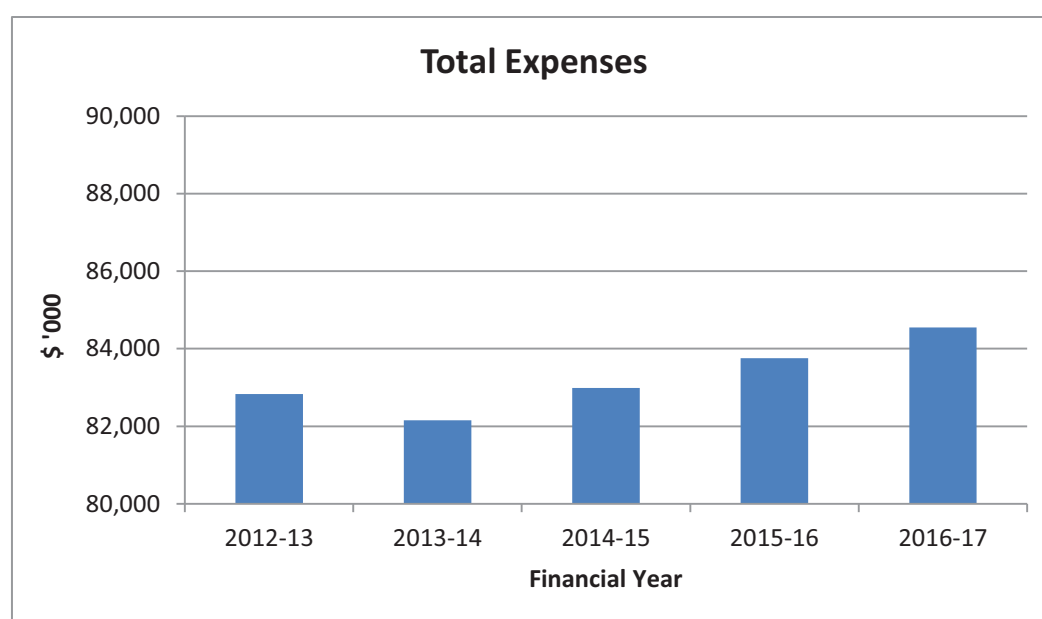
An analysis of the Legislative Assembly's budgeted financial statements, as reflected in the Legislative Assembly's financial statements, is provided below.

### Legislative Assembly income statement

Total expenses are estimated to be \$82.2 million in 2013-14, a decrease of \$1.2 million from the 2012-13 published budget. The decrease is due in the main to revisions to estimated enterprise bargaining costs for 2013-14, planned completion of a number of additional electorate office relocations and deferred minor projects planned and funded in the 2012-13 budget.

Over the following 3 years, total expenses are expected to increase to \$84.5 million (an increase of 2.9% compared to the estimate for 2013-14) as a result of estimated enterprise bargaining costs.

**Chart: Total Legislative Assembly expenses across the Forward Estimates period**



### Legislative Assembly balance sheet

The Legislative Assembly's major assets are in land (\$165 million in 2012-13) and buildings (\$274 million in 2012-13) and these categories are expected to increase by 8% and 10% respectively over the next three years, as a result of estimated revaluations in accordance with whole-of-government asset valuation policies. The Legislative Assembly's main liabilities relate to creditors supplying goods and services to the Legislative Assembly, and post-employment travel benefits afforded to eligible former Members of the Legislative Assembly.

## INCOME STATEMENT

Legislative Assembly	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>Income</b>				
Service revenue	1,3,5	81,061	80,543	79,830
User charges		2,271	2,271	2,322
Grants and other contributions		17	17	..
Other revenue		..	..	..
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total income</b>		<b>83,349</b>	<b>82,831</b>	<b>82,152</b>
<b>Expenses</b>				
Employee expenses	2,6	55,600	55,036	55,850
Supplies and services	4,7	20,281	20,327	18,834
Grants and subsidies		..	..	..
Depreciation and amortisation		7,346	7,346	7,346
Finance/borrowing costs		..	..	..
Other expenses		122	122	122
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
<b>Total expenses</b>		<b>83,349</b>	<b>82,831</b>	<b>82,152</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>

## STATEMENT OF CHANGES IN EQUITY

Legislative Assembly	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	8,10	4,271	6,483	6,527
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
<b>Net income recognised directly in equity</b>		<b>4,271</b>	<b>6,483</b>	<b>6,527</b>
Surplus/(deficit) for the period		..	..	..
<b>Total recognised income and expense for the period</b>		<b>4,271</b>	<b>6,483</b>	<b>6,527</b>
Equity injection/(withdrawal)	9,11	(4,174)	(4,574)	(4,409)
Equity adjustments (MoG transfers)		..	..	..
<b>Total movement in equity for period</b>		<b>97</b>	<b>1,909</b>	<b>2,118</b>

## BALANCE SHEET

Legislative Assembly	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CURRENT ASSETS</b>				
Cash assets	12,19	1,618	2,476	2,476
Receivables	13,20	1,572	2,920	2,920
Other financial assets		..	..	..
Inventories		211	207	207
Other	14,21	274	83	83
Non-financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>3,675</b>	<b>5,686</b>	<b>5,686</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	15,22	254,615	249,083	251,201
Intangibles		449	562	562
Other		..	..	..
<b>Total non-current assets</b>		<b>255,064</b>	<b>249,645</b>	<b>251,763</b>
<b>TOTAL ASSETS</b>		<b>258,739</b>	<b>255,331</b>	<b>257,449</b>
<b>CURRENT LIABILITIES</b>				
Payables	16,23	1,733	2,231	2,231
Accrued employee benefits		1,286	1,214	1,214
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		22	47	47
<b>Total current liabilities</b>		<b>3,041</b>	<b>3,492</b>	<b>3,492</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits	17,24	4,691	5,615	5,615
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
<b>Total non-current liabilities</b>		<b>4,691</b>	<b>5,615</b>	<b>5,615</b>
<b>TOTAL LIABILITIES</b>		<b>7,732</b>	<b>9,107</b>	<b>9,107</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>251,007</b>	<b>246,224</b>	<b>248,342</b>
<b>EQUITY</b>				
Capital/contributed equity	25,26	(29,418)	(29,818)	(34,227)
Accumulated surplus/(accumulated deficit)		53,649	53,999	53,999
Reserves:				
- Asset revaluation surplus	18,27	226,776	222,043	228,570
- Other (specify)		..	..	..
<b>TOTAL EQUITY</b>		<b>251,007</b>	<b>246,224</b>	<b>248,342</b>



## CASH FLOW STATEMENT

Legislative Assembly	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Service receipts	28,32,35	84,708	84,190	79,830
User charges		2,421	2,421	2,472
Grants and other contributions		17	17	..
Other		1,377	1,377	1,377
<b>Outflows:</b>				
Employee costs	29,33,36	(55,600)	(55,036)	(55,850)
Supplies and services	37	(21,658)	(21,704)	(20,211)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(272)	(272)	(272)
<b>Net cash provided by/(used in) operating activities</b>		<b>10,993</b>	<b>10,993</b>	<b>7,346</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		33	33	33
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for property, plant and equipment and intangibles	30,34,38	(3,205)	(2,805)	(2,970)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by/(used in) investing activities</b>		<b>(3,172)</b>	<b>(2,772)</b>	<b>(2,937)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections		640	640	150
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals	31,39	(4,814)	(5,214)	(4,559)
<b>Net cash provided by/(used in) financing activities</b>		<b>(4,174)</b>	<b>(4,574)</b>	<b>(4,409)</b>
<b>Net increase/(decrease) in cash held</b>		<b>3,647</b>	<b>3,647</b>	<b>..</b>
<b>Cash at the beginning of financial year</b>		<b>(2,029)</b>	<b>(1,171)</b>	<b>2,476</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>1,618</b>	<b>2,476</b>	<b>2,476</b>

## EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

### Income statement

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

1. Decrease in service revenue due to a reduction in funding associated with negotiation of new enterprise bargaining agreement due to delayed implementation.
2. Decrease in employee expenses associated with delayed implementation of new enterprise bargaining agreement.

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

3. Decrease in service revenue due to:
  - reduction in funding associated with negotiation of new enterprise bargaining agreement due to delayed implementation
  - cessation of funding provided for painting of the Parliament House interior.
4. Decrease in supplies and services due to:
  - finalisation of planned relocation of Electorate Offices in 2012-13
  - finalisation of Parliament House interior painting project.

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

5. Decrease in service revenue due to cessation of funding provided for painting of Parliament House interior, and completed relocation of certain Electorate Offices during 2012-13.
6. Increase in employee expenses associated with employer contributions for Members' superannuation expenses.
7. Decrease in supplies and services due to due to cessation of funding provided for painting of Parliament House interior, and completed relocation of certain Electorate Offices during 2012-13.

### Statement of changes in equity

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

8. Increase in asset revaluation reserve due to movements in indices used to revalue land and building assets in 2012-13.
9. Increase in equity withdrawal associated with deferral of funding for Parliament House stonework restoration program.

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

10. Increase in asset revaluation reserve due to movements in indices used to revalue land and building assets in 2012-13.
11. Increase in equity withdrawal following completion of capital project to refurbish Committee office accommodation in 2012-13.

### Balance sheet

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

12. Increase in cash assets due to settlement of appropriation receivable during 2012-13.
13. Increase in receivables associated with increase in annual leave and long service leave reimbursements due under the government central leave scheme.
14. Decrease in other assets related to prepayments of fortnightly payroll disbursements in June 2012 and reduction in supplier prepayments.
15. Decrease in property, plant and equipment due to a decrease in the indexation of land and buildings conducted in June 2012 compared to estimate.
16. Increase in payables associated with the timing of invoices received related to the 2011-12 year.
17. Increase in accrued employee benefits associated with increase in the number of former Members' entitled to access post-employment benefits.
18. Decrease in asset revaluation reserve due to decrease in estimated indexation of land and buildings in June 2012.

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

19. Increase in cash assets due to settlement of appropriation receivable during 2012-13.
20. Increase in receivables associated with increase in annual leave and long service leave reimbursements due under the government central leave scheme.
21. Decrease in other assets related to prepayments of fortnightly payroll disbursements in June 2012 and reduction in supplier prepayments.
22. Decrease in property, plant and equipment due to a decrease in the indexation of land and buildings conducted in June 2012 compared to estimate.
23. Increase in payables associated with the timing of invoices received related to the 2011-12 year.
24. Increase in accrued employee benefits associated with increase in the number of former Members' entitled to access post-employment benefits.
25. Decrease in contributed equity due to equity withdrawal to be applied in 2013-14.

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

26. Decrease in contributed equity due to equity withdrawal to be applied in 2013-14.
27. Increase in asset revaluation reserve due to an increase in estimated indexation of land and buildings in 2013-14.

### Cash flow statement

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

28. Decrease in service receipts relates to reduction in funding associated with negotiation of new enterprise bargaining agreement due to delayed implementation.
29. Decrease in employee costs associated with delayed implementation of new enterprise bargaining agreement.
30. Decrease in payments for property, plant and equipment due to deferral of stonework restoration program funding from 2012-13 to 2013-14.
31. Increase in equity withdrawal due to funding deferral for Parliament House stonework restoration program to 2013-14.

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

32. Decrease in service receipts due to:
  - cessation of funding provided for repainting of Parliament House interior
  - completed relocation of certain Electorate Offices during 2012-13
  - settlement of appropriation funding receivable in 2012-13.
33. Increase in employee costs associated with employer contributions for Members' superannuation expenses.
34. Decrease in payments for property, plant and equipment due to cost deferral for stonework restoration program to 2013-14.

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

35. Decrease in service receipts due to:
  - settlement of appropriation funding receivable in 2012-13
  - cessation of deferred funding from 2011-12 for projects now completed.
36. Increase in employee costs due to increases in Members' superannuation costs.
37. Decrease in supplies and services due to:
  - finalisation of planned relocation of various Electorate Offices in 2012-13
  - finalisation of project to repaint the Parliament House interior.
38. Increase in payments for property, plant and equipment due to Parliament House security improvements in 2013-14.
39. Decrease in equity withdrawal associated with funding deferral for Parliament House stonework restoration program to 2013-14.

# GLOSSARY OF TERMS

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**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.

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

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**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.

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**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.

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

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**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.

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**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.

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**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.

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

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**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.

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

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](http://www.budget.qld.gov.au).



