

State Budget 2013-14

Service Delivery Statements

Department of National Parks, Recreation, Sport and Racing



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.

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Service Delivery Statements

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Queensland
Government

Department of National Parks, Recreation, Sport and Racing

Summary of portfolio budgets

Page	Agency	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
2	Department of National Parks, Recreation, Sport and Racing - controlled	377,795	348,838	365,981
	Department of National Parks, Recreation, Sport and Racing - administered	21,481	20,818	26,766

Notes:

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

PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for National Parks, Recreation, Sport and Racing:

<p style="text-align: center;">Minister for National Parks, Recreation, Sport and Racing The Honourable Steven Dickson MP</p>
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<p style="text-align: center;">Department of National Parks, Recreation, Sport and Racing Director General: Dr John Glaister</p>

<p>Service Area 1: National Parks</p>
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<p>Service Area 2: Recreation and Sport</p>
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<p>Service Area 3: Racing</p>

Additional information about the department can be sourced from <http://www.nprsr.qld.gov.au/>.

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Strategic direction

The Department of National Parks, Recreation, Sport and Racing supports the Government's fiscal and policy objectives through managing protected areas to enable sustainable use now and in the future, encouraging active participation in sport and recreation, and ensuring the integrity of the racing industry across the State. The department has three service areas working towards this purpose: National Parks; Recreation and Sport; and Racing.

The department's objectives in its Strategic Plan 2013-2017 are:

- a capable and streamlined, customer-centric organisation
- protected areas are well managed and available to be enjoyed by all Queenslanders
- increased participation of Queenslanders in sport and active recreation
- a Queensland racing industry operating with integrity.

The department contributes to the Government's objectives for the community and Government commitments in the following ways:

- grow a four pillar economy by reducing red tape and regulation and improving access to, and management of, Queensland's protected areas
- lower the cost of living by working with local clubs to reduce costs and encourage greater participation in sport and active recreation
- invest in better infrastructure and use better planning through continuously improving management of our protected areas, including: controlling weeds and pests and building and maintaining infrastructure; supporting development and upgrading of local sporting facilities through targeted grants programs; and supporting new racing infrastructure upgrades
- revitalise front-line services by: streamlining permit processes and improving the online customer experience for tourists and visitors to protected areas; enhancing sport and recreation service delivery through new programs to increase participation; providing a proactive regulatory environment for the racing industry; and better integrating services with other Government departments
- restore accountability in government through giving our customers a real say on issues affecting their local community; providing a new industry governance structure across all codes of racing; providing integrity related services to the Queensland racing industry; and ensuring systems are in place to efficiently, effectively and ethically manage departmental resources.

Environmental factors and challenges impacting on the department include balancing conservation with improving access to protected areas; transforming the community's interest in sport and recreation to active participation; and developing a competitive and sustainable racing industry in Queensland.

In 2013-14 the department will deliver key Government commitments and initiatives by:

- providing funding of \$23.1 million for Get in the Game programs to support sport and recreation at the grassroots level. Get Started assists children and young people with the costs of club membership and participation fees, while Get Going and Get Playing fund local sport and recreation organisations for projects and facility development to encourage more Queenslanders to participate in sport and recreation

- finalising a review of existing protected areas to ensure the land is being used for the greatest benefit for Queenslanders
- facilitating ecotourism opportunities on national parks and delivering key actions in the Queensland Ecotourism Plan to contribute to the Government's key focus on tourism and the 2012 DestinationQ Forum outcomes
- improving access to protected areas for Queenslanders and tourists through further red tape reduction, and enhancing customer experiences
- providing \$1 million to fund 20 country race meetings to rejuvenate country racing in Queensland
- providing \$2.5 million for the Queensland Thoroughbred Investment Scheme to support the Queensland thoroughbred racing industry
- continuing to fund major racing industry infrastructure projects, including redevelopment of the Gold Coast Turf Club and a new racing surface at the Toowoomba Turf Club.

The department's key achievements in 2012-13 included:

- launching the Get in the Game initiative providing \$6.8 million in programs to encourage more people, especially children and young people, to play sport and become involved in recreation activities
- reviewing the *Racing Act 2002* to establish a new racing industry structure. Key reforms include establishment of the Queensland All Codes Racing Industry Board as the control body for the thoroughbred, harness and greyhound codes of racing; separate control boards for the thoroughbred, harness and greyhound codes of racing; a new Racing Integrity Commissioner role; and the Racing Disciplinary Board
- providing \$1 million (\$4 million over four years) to fund 20 additional country race meetings, including the Showcase Country Series, Celebrate Country Series and Sustain Country Series
- providing \$2.5 million to the Queensland Thoroughbred Investment Scheme, which supports the State's thoroughbred breeding industry by increasing demand for Queensland bred horses
- commencing a comprehensive review of the *Nature Conservation Act 1992* to provide for greater ecotourism access to national parks, including authorisation of privately operated ecotourism facilities
- releasing the draft Queensland Ecotourism Plan in partnership with Tourism Queensland and industry stakeholders, with the vision to make the State the number one ecotourism destination in Australia and a world leader in ecotourism. The plan delivers on the 2012 DestinationQ 12 Month Key Action Plan and has been subject to industry and wider community consultation
- finalising works related to the 2010-11 natural disaster recovery program and delivering a significant recovery program following ex-Tropical Cyclone Oswald, including reopening or partially reopening damaged national parks and approving funding for 227 affected sport and recreation clubs
- executing agreements for the management of the Minjerribah Recreation Area and a \$2 million capacity development grant with the Quandamooka people to further implement joint management arrangements on North Stradbroke Island
- completing the State-wide aerial ignition program, developing 13 bioregional planned burn guidelines and fire action maps for fire management in protected areas, and delivering enhanced fire training to rangers
- commencing implementation of a new strategy to coordinate volunteer opportunities within the protected area estate. The department currently manages around 60 volunteer programs across the State, coordinating approximately 900 volunteers
- providing better access to protected areas for tourists and all Queenslanders by reducing key permit types by 50 per cent

- supporting elite athletes through the Queensland Academy of Sport (QAS). QAS athletes comprised more than 25 per cent of the 2012 Australian Olympic team, winning 17 medals, and almost 20 per cent of the 2012 Australian Paralympic team, winning 20 medals.

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 National Parks, Recreation, Sport and Racing	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
CONTROLLED			
Income¹			
Appropriation for services ²			
Deferred from previous year/s	7,726	7,726	24,335
Balance of service appropriation	276,806	271,383	286,552
Other revenue	95,895	73,995	53,664
Total income	380,427	353,104	364,551
Expenses			
National Parks	195,187	203,502	192,074
Recreation and Sport	132,520	121,417	125,999
Racing	50,088	23,919	47,908
Total expenses	377,795	348,838	365,981
Operating surplus/deficit	2,632	4,266	(1,430)
Net assets	3,182,139	3,184,234	3,143,116
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation of administered items	21,481	20,818	26,766
Other administered revenue	1,657	186	193
Total revenue	23,138	21,004	26,959
Expenses			
Transfers to government	1,657	186	193
Administered expenses	21,481	20,818	26,766
Total expenses	23,138	21,004	26,959
Net assets	6,715	6,410	6,410
APPROPRIATIONS			
Controlled Items			
Departmental services ²	275,955	270,532	310,887
Equity adjustment	(41,670)	(42,455)	(39,688)
Administered items	21,481	20,818	26,766
VOTE TOTAL³	255,766	248,895	297,965

Notes:

1. Includes State and Commonwealth funding.
2. Appropriation for services in 2012-13 does not match appropriation for departmental services due to appropriation receivable of \$1.2 million and appropriation payable of \$9.8 million.
3. As represented in the 2013-14 Appropriation Bills.

Budget Measures Summary¹

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 National Parks, Recreation, Sport and Racing	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures					
Administered	..	..	..	..	..
Departmental	250	2,512	2,357	3,007	3,536
Capital measures					
Administered	..	..	..	..	..
Departmental	..	900	1,500	4,300	..

Notes:

1. The totals for 2013-14 reconcile with Budget Paper 4.

Staffing¹

Service Areas	Notes	2012-13 Budget	2012-13 Est. Actual	2013-14 Estimate
National Parks	2	1,030	1,039	1,039
Recreation and Sport	2	269	263	258
Racing	2	30	30	30
TOTAL	3, 4	1,329	1,332	1,327

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. FTEs providing internal corporate services are allocated to the service to which they relate.
3. The department also participates in a partnership arrangement, whereby it receives corporate services from the Department of Agriculture, Fisheries and Forestry, the Department of Environment and Heritage Protection and the Department of Natural Resources and Mines.
4. The increase in FTEs in 2012-13 is due to the transfer of three employees from the Department of Environment and Heritage Protection.

SERVICE PERFORMANCE

Services

Our service areas are:

National Parks

This service area contributes directly to the departmental objective 'Protected areas are well managed and available to be enjoyed by all Queenslanders'.

The Queensland Parks and Wildlife Service (QPWS) achieves this objective by:

- managing protected areas for conservation and improved access, including fire, pest and weed management
- facilitating ecotourism, recreation and heritage experiences within the protected area estate, including building and maintaining visitor and tourism infrastructure
- providing protected area services for Traditional Owners and Indigenous communities, including implementing Indigenous joint management plans and agreements
- managing protected area permissions, including administering permits and authorities for tourism, infrastructure and sustainable resource use, and delivering red tape reduction and a streamlined permit system.

Queensland's protected area estate covers more than 12 million hectares and includes more than 1,300 areas: protected areas and forest reserves under the *Nature Conservation Act 1992*, State forests and timber reserves under the *Forestry Act 1959*, recreation areas under the *Recreation Areas Management Act 2006*, marine parks under the *Marine Parks Act 2004*, fish habitat areas under the *Fisheries Act 1994*, reserves under the *Land Act 1994* where QPWS has been appointed trustee, and freehold land held for the State by QPWS. In addition, QPWS manages Queensland's five World Heritage Areas in partnership with the Australian Government.

National parks are the cornerstone of Queensland's protected area estate and are an important part of our natural environment and cultural heritage. Through proper management, QPWS aims to ensure that the parks are protected, accessible and valued by all Queenslanders.

National parks and forests play an important part in building stronger communities by providing recreational activities and helping to build the economy through sustainable ecotourism ventures.

By managing important marine protected areas, such as declared fish habitat areas, QPWS aims to ensure sustainable recreational, commercial and Indigenous fishing.

Recreation and Sport

This service area contributes directly to the departmental objective 'Increased participation of Queenslanders in sport and active recreation'.

This objective is achieved by:

- collaboratively developing policies and programs designed to increase sport and recreation participation
- providing funding and services to children and young people, and sport and recreation organisations
- providing adventure and structured sport and active recreation programs through Active Recreation Centres
- assisting elite athletes and coaches to pursue excellence through the Queensland Academy of Sport within their chosen sport

- increasing capacity within the not-for-profit sport and recreation industry by supporting organisation development, enhancing service delivery at all levels
- providing improved recreation spaces and infrastructure, and enhancing accessibility to facilities.

The department works with other government agencies, the sport and recreation industry and the community to encourage all Queenslanders to become more active.

Racing

This service area contributes directly to the departmental objective 'A Queensland racing industry operating with integrity'.

The Office of Racing Regulation administers the *Racing Act 2002*, which provides a framework for the regulation of the Queensland racing industry to ensure integrity and public confidence in the industry. The *Racing Act 2002* places significant emphasis on the role of government in relation to matters impacting on the probity and integrity of racing, and the need to protect the public interest.

The Racing Science Centre is an accredited facility under the *Racing Act 2002*, providing a comprehensive range of racing integrity services, including drug testing, research and other scientific services. The centre also monitors, advises and makes recommendations to the chief executive about matters related to the welfare of licensed animals and drug control in the Queensland racing industry.

The Government has established separate control boards for the thoroughbred, harness and greyhound codes of racing, along with a new overarching body, the Queensland All Codes Racing Industry Board. The All Codes Board is the control body for the thoroughbred, harness and greyhound codes of racing and is responsible for cross-industry issues such as funding and infrastructure needs. The control boards are responsible for assisting the All Codes Board in the management of their respective codes of racing.

Amendments to the *Racing Act 2002* transferred appropriate integrity functions to government by establishing the Racing Integrity Commissioner and the Racing Disciplinary Board.

Red tape reduction

In 2012-13, the department delivered eight initiatives to contribute to the Government's commitment to red tape reduction. A substantial program of regulatory reform will continue in 2013-14, especially in relation to the review of the *Nature Conservation Act 1992*.

Achievements during 2012-13 included:

Substituted group activity permits for simplified bookings in national parks

The department issued up to 500 permits per year to authorise medium to large-sized groups to access protected areas. Departmental requirements were revised to allow the majority of these permits to be managed via simplified bookings and notifications. Up to 400 groups per year (such as scouts, church groups and schools) can now arrange to visit national parks using a simplified booking system instead of the previous system of completing a lengthy form and waiting up to 40 business days for approval.

Simplified fee concession process for school education permits

Over 350 schools have educational tours, excursions and camping visits to national parks and recreation areas each year and both the schools and the commercial tour operators managing the trips are eligible to receive fee concessions. Previously concessions were granted upon application to the Director-General for approval of the specific activity. A minor amendment to departmental procedures has now allowed all Queensland State and non-State schools or their relevant commercial tour operator to automatically receive the concession, via a letter from the Director-General to the Department of Education, Training and Employment.

Revamped the invoice requirements for commercial activity permits and agreements

In previous years, legislation required commercial tour operators operating on national parks and other departmentally managed lands to provide their fees and returns at the end of each month. Due to these cumbersome and non-standard legislative requirements, the department was unable to operate as a standard creditor and issue an invoice for payment of fees. A series of regulatory amendments has resulted in a 75 per cent reduction in financial permit-related paperwork for over 600 commercial tour operators.

Aggregated multiple commercial activity agreements

The department is responsible for managing longer term, transferable commercial activity agreements with nearly 90 major commercial tour operators across protected areas, including national parks, State forests, recreation areas and marine parks. Previously, where activities crossed multiple tenures, the legislation required a separate agreement for each tenure, with the consequence that major commercial tourism organisations may have required two or even three separate commercial activity agreements to cover their whole operation. The department has now instituted an aggregated agreement and, since the reform was endorsed, four major clients have been issued the new agreement, avoiding the need for multiple agreements.

Streamlined the acquittal processes for not-for-profit sport and recreation organisations for grants equal to or less than \$10,000

The department has streamlined acquittal processes for not-for-profit sport and recreation organisations for grants equal to or less than \$10,000. Instead of completing a detailed acquittal form, organisations are now able to provide a one page declaration statement regarding the funding expended. These streamlined acquittal processes apply to current and future sport and recreation programs and will reduce the administrative burden on organisations which are largely run by volunteers.

Improved access for tourism operators and recreational users in national parks through reducing permit types by over 50 per cent

The permit types to be streamlined and reduced included commercial activity permits, commercial activity agreements, group activity permits, medical generator permits, and assistance animal permits. In meeting the 50 per cent reduction in permit types, 16 duplicate or unnecessary permit types were removed through regulatory amendments, resulting in reduced duplication and red tape for commercial tourism and recreation customers.

2013-14 Service Summary

Service area ¹	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges \$'000	C'wealth Revenue \$'000	Other Revenue \$'000
National Parks ²	192,074	148,247	21,478	12,173	8,656
Recreation and Sport	125,999	119,075	5,229	..	1,695
Racing ²	47,908	43,565	52	..	4,381
TOTAL²	365,981	310,887	26,759	12,173	14,732

Notes:

1. Explanations of variances are provided in the financial statements.
2. Total cost exceeds total revenue in 2013-14 by \$1.4 million. This relates to a timing mismatch between the recognition of revenue and expenses in both the National Parks and Racing service areas.

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 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.

The Department of National Parks, Recreation, Sport and Racing is currently undertaking a review of its base budget. As such, in 2014-15 the service areas and the associated performance measures may differ from the services and measures being reported in 2013-14.

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
Service Area: National Parks				
Service standards				
Delivery of visitor and tourism facility and park management infrastructure projects on Queensland Parks and Wildlife Service (QPWS) managed estate, as measured by the capital works activity index	1	80%	80%	80-100
Percentage of the Protection and Wildfire Mitigation Zones prescribed burning target achieved on QPWS managed estate to protect life and property	2	New measure	New measure	90%
Percentage of the QPWS managed estate prescribed burning target achieved to protect life, property and biodiversity	3	New measure	New measure	80%
State contribution (\$000)		153,160	157,469	148,247
Other revenue (\$000)		44,527	50,222	42,307
Total cost (\$000)	4	195,187	203,502	192,074
Service Area: Recreation and Sport				
Service standards				
Percentage of athletes selected for national teams from the Queensland Academy of Sport	5	25%	27%	25%
Ratio of elite athlete direct coaching and specialist services costs to administration support costs	6	New measure	New measure	19:1

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Target/Est.	2012-13 Est. Actual	2013-14 Target/Est.
Participant satisfaction with the department's sport and active recreation programs	7	92%	96.5%	92%
Percentage of young people becoming new members of sport and recreation clubs (as a result of the Get Started program)	8	New measure	New measure	>7%
State contribution (\$000)		124,043	114,307	119,075
Other revenue (\$000)		8,559	7,028	6,924
Total cost (\$000)	4	132,520	121,417	125,999

Service Area: Racing

Service standards

Percentage of *Racing Act 2002*

annual assessment non-

compliance issues resolved

within required timeframes

9	New measure	New measure	80%
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Percentage of drug sample

analyses from licensed racing

animals completed and reported

within 10 working days

10	New measure	New measure	95%
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State contribution (\$000) **7,329** **7,333** **43,565**

Other revenue (\$000) **42,891** **16,745** **4,433**

Total cost (\$000) 4 **50,088** **23,919** **47,908**

Notes:

1. There have been minor changes to the wording of this service standard from 2012-13 to provide greater clarity regarding the infrastructure projects. The wording in the 2012-13 Service Delivery Statements was: 'Delivery of infrastructure projects on Queensland Parks and Wildlife Service managed estates, as measured by the capital works activity index'. This service standard measures how efficiently the capital works program is being managed. The capital works activity index is calculated by averaging the percentage of capital works projects completed and the percentage of capital works budget expended. As the target is an index, it has been amended from a percentage to a numeric range. An index result between 80 and 100 indicates efficient delivery of infrastructure.
2. This effectiveness measure focuses on protecting key community interests i.e. specifically identified critical areas close to residences and other urban zones. Annually 20 per cent of the QPWS estate Protection and Wildfire Mitigation Zones are targeted for hazard reduction prescribed burning.
3. This effectiveness measure reflects the recommendation of the 2009 Victorian Bushfires Royal Commission that a 5 per cent target for prescribed burning of the State should be established. For the QPWS managed estate, this target refers to flammable/treatable areas only (i.e. it excludes rainforest, sand dunes, wetlands etc.) and equates to about 600,000 hectares.
4. Explanations of variances are provided in the financial statements.
5. This service standard measures the effectiveness of the Queensland Academy of Sport in achieving its goal to have Queensland athletes represented in national teams. Swimming athlete numbers in national teams were greater than anticipated, resulting in a higher than expected annual result.
6. This service standard measures how efficiently resources are allocated to Queensland Academy of Sport frontline service delivery.
7. This effectiveness measure reflects participants' satisfaction with the department's Active Recreation Centre programs, and other sport and recreation training, education and accreditation services.

8. This service standard measures the effectiveness of the Get Started program, which provides funding to assist children and young people, aged five years up to (but not including) 18 years, who can least afford to join, or may otherwise benefit from joining, a sport or recreation club. The target represents the percentage of young people who receive and redeem a Get Started voucher; and who identify as not having played club sport before.
9. This measure provides information on how effectively the Office of Racing communicates regulatory requirements to industry and industry's responsiveness to compliance requirements. Required timeframes may vary dependent upon the nature of the non-compliance issues identified and the nature of the steps required to resolve the issues. Timeframes are defined by the chief executive and are communicated to the relevant control body as part of the control body assessment program report.
10. This effectiveness measure provides information on the extent to which the Racing Science Centre meets the negotiated service standards in its Service Level Agreement with the Queensland racing industry.

Administered Items

Administered activities are those undertaken by departments on behalf of the Government.

The Department of National Parks, Recreation, Sport and Racing administers funds on behalf of the State which includes Stadiums Queensland to support the maintenance and operation of its nine international standard sporting and entertainment facilities.

The department collects a range of regulatory fees associated with permits for commercial activity in or near parks. These fees are generally levied on members of the community or small business.

Financial statements and variance explanations in relation to Administered items appear in the departmental financial statements.

CAPITAL

Capital program

Capital purchases for the Department of National Parks, Recreation, Sport and Racing for 2013-14 is \$32.1 million.

The 2013-14 capital program directly supports the department's objectives through a significant capital works program in both National Parks and Recreation and Sport. In addition, there is also ongoing replacement of plant and equipment and continued development and enhancement of systems to support delivery of the department's frontline services.

The National Parks capital works program provides infrastructure critical for the management, enjoyment and protection of our special places. Queensland's parks and forests host around 51 million domestic visits annually and suitable facilities are essential to ensure visitor enjoyment and safety.

National Parks staff maintain a wide variety of visitor infrastructure and other built assets, worth approximately \$1 billion in parks and forests across Queensland. These include more than 2,000 kilometres of walking tracks, 470 camping areas, 200 visitor day-use facilities, 30,000 kilometres of roads and fire control lines, 340 administrative buildings (including offices, visitor information buildings and employee housing) and 150 work-bases. There is a three year rolling capital works plan in place to develop, approve and prioritise projects.

In 2013-14, capital purchases for National Parks will total \$25.8 million, incorporating \$6.3 million on various projects to improve visitor access; \$3.4 million to replace toilet blocks and upgrade of septic toilet systems and \$2.2 million towards visitor centre upgrades at Carnarvon, Fleay's, D'Aguilar, Mon Repos and a campground redevelopment at Lamington National Park. In addition, a total of \$4.5 million will be spent with respect to the building of a replacement vessel for the Kerra-Lyn at a total cost of \$5.5 million jointly with the Australian Government to patrol and service the Great Barrier Reef Marine Park. There are also other various National Parks initiatives totalling \$9.4 million.

Recreation and Sport will utilise \$6.1 million in 2013-14 for priority capital upgrade projects at its Active Recreation Centres, Sports Reserves and Sport Houses throughout the State to enhance service delivery, provide greater participation outcomes and ensure a safe user environment.

Capital budget statement

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Budget \$'000	2012-13 Est. Actual \$'000	2013-14 Estimate \$'000
Capital Purchases¹				
Total land, buildings and infrastructure		23,177	17,018	28,370
Total plant and equipment		2,690	3,618	2,705
Total other capital		995	2,235	995
Total Capital Purchases	2	26,862	22,871	32,070

Notes:

1. For more detail on the department's capital acquisitions please refer to Budget Paper 3.
2. The 2013-14 Estimate reflects an increase over 2012-13 Estimated Actual due to the deferral of various capital projects including \$3.0 million in relation to the "Kerra-Lyn" vessel replacement project which commenced later than anticipated as well as other committed programs including capital works in National Parks that have been delayed due in part to the impact of ex-Tropical Cyclone Oswald. In addition, the department will utilise National Parks funding towards the capital program in 2013-14 including programs in relation to the Cape York Tenure Resolution, Curtis Island Environmental Precinct and other national parks projects totalling \$4.6 million.

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 \$366 million in 2013-14, an increase of \$17.1 million or 4.9 per cent from 2012-13 estimated actual expense.

The expenditure increase in 2013-14 is predominantly due to the deferral of committed expenditure from 2012-13 and mainly relates to an increase in grants and subsidies of \$28 million, partially offset by a reduction in employee expenses of \$13.9 million.

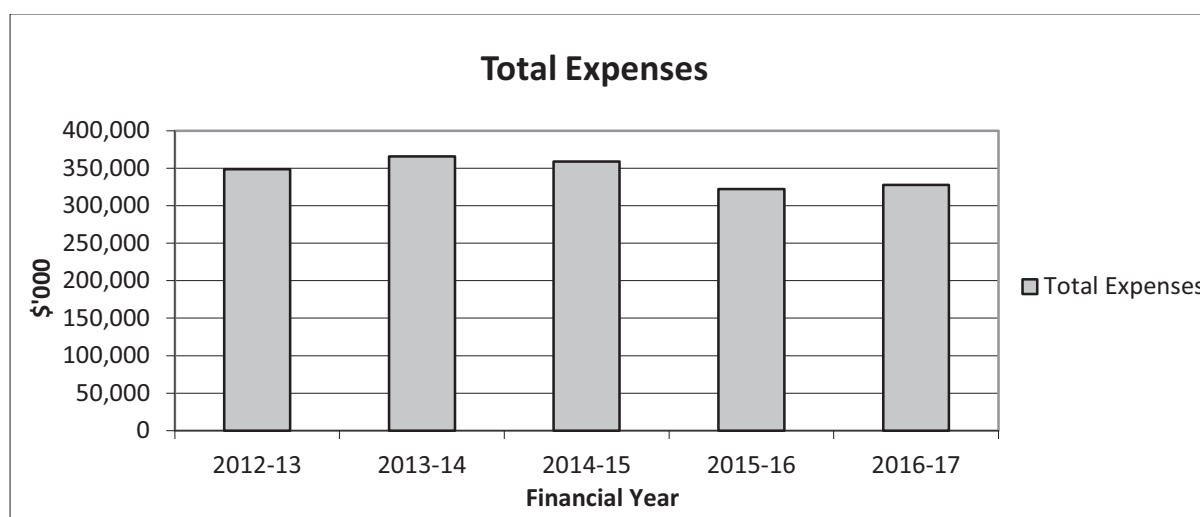
The increase in grants and subsidies primarily relates to the Racing Industry Capital Development Scheme of \$22.8 million and Recreation and Sport grants totalling \$3.8 million.

The Racing Industry Capital Development Scheme provides for infrastructure investment across Queensland's racing industry. The \$110 million approved funding program is currently committed until the 2014-15 financial year. Expenditure in relation to the scheme has been budgeted to increase in 2013-14 to \$35.1 million. However, it should be noted that the code-specific control boards, created on 1 May 2013, are responsible for identifying infrastructure priorities and seeking specific funding allocations from Government. Accordingly, the timing and quantum of such future expenditure may vary in accordance with the infrastructure priorities identified by the control boards.

Grants in relation to Recreation and Sport are estimated to increase in 2013-14 mainly due to the deferral of expenditure in relation to the new Get in the Game program where grants have been awarded and announced to recipients, however not all expenditure is expected to be expended in 2012-13 with payments also dependent on recipients achieving contractual milestones.

There is an overall budget deficit of \$1.4 million in 2013-14 which has arisen due to a timing mismatch between the recognition of revenue and expenses. This predominantly relates to externally sourced revenue that has been received in 2012-13, however the majority of expenditure in relation to the revenue will not be incurred until 2013-14 and subsequent years. This is also a contributing factor with respect to the reflection of a larger than anticipated surplus in 2012-13.

Chart: Total departmental expenses across the Forward Estimates period



The graph above reflects expense decreases in the 2015-16 and 2016-17 financial years primarily due to the cessation of the Racing Industry Capital Development Scheme expenditure at the end of 2014-15.

Departmental balance sheet

The department's major assets are predominantly comprised of heritage and cultural land held as national parks (\$1.586 billion), infrastructure (\$795 million), land (\$470 million), buildings (\$221 million) and property, plant and equipment including intangibles (\$63 million).

A reduction in property, plant and equipment in 2013-14 reflects the impact of depreciation for the period on the department's existing asset values offset by the 2013-14 capital acquisitions program.

The department's main liabilities at year end relate to payables of a general operating nature as well as various external funding held.

Total equity incorporates an accumulated deficit component primarily due to prior year revaluation decrements associated with land and infrastructure assets on national parks. Under accounting standards the department is required to periodically review its assets, including land and infrastructure.

INCOME STATEMENT

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Income				
Service revenue	1,9,15	284,532	279,109	310,887
User charges	2,10,16	24,498	30,295	26,759
Grants and other contributions	3,11,17	69,093	31,675	15,205
Other revenue	4,12	2,304	11,924	11,700
Gains on sale/revaluation of property, plant and equipment and investments		..	101	..
Total income		380,427	353,104	364,551
Expenses				
Employee expenses	5,18	106,618	116,914	102,995
Supplies and services	19	93,018	90,792	94,763
Grants and subsidies	6,13,20	115,184	75,705	103,723
Depreciation and amortisation		60,327	60,327	60,313
Finance/borrowing costs		..	81	34
Other expenses	7,14	2,648	4,829	4,153
Losses on sale/revaluation of property, plant and equipment and investments		..	190	..
Total expenses		377,795	348,838	365,981
OPERATING SURPLUS/(DEFICIT)	8,21	2,632	4,266	(1,430)

STATEMENT OF CHANGES IN EQUITY

Department of National Parks, Recreation, Sport and Racing	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		..	..	..
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		..	..	..
Surplus/(deficit) for the period	22,23	2,632	4,266	(1,430)
Total recognised income and expense for the period		2,632	4,266	(1,430)
Equity injection/(withdrawal)		(42,158)	(42,943)	(39,688)
Equity adjustments (MoG transfers)		(698)	(698)	..
Total movement in equity for period		(40,224)	(39,375)	(41,118)

BALANCE SHEET

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
CURRENT ASSETS				
Cash assets	24,28	25,572	80,901	68,831
Receivables		7,913	5,800	5,800
Other financial assets		..	..	..
Inventories		140	254	254
Other		124	65	65
Non-financial assets held for sale	25,29	..	1,567	1,567
Total current assets		33,749	88,587	76,517
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	30,33	3,166,004	3,160,142	3,128,705
Intangibles		5,467	5,795	6,755
Other		..	..	..
Total non-current assets		3,171,471	3,165,937	3,135,460
TOTAL ASSETS		3,205,220	3,254,524	3,211,977
CURRENT LIABILITIES				
Payables	26,31	12,743	45,620	45,620
Accrued employee benefits		3,997	2,263	2,263
Interest-bearing liabilities and derivatives		466	166	166
Provisions		..	..	..
Other		606	1,452	1,452
Total current liabilities		17,812	49,501	49,501
NON-CURRENT LIABILITIES				
Payables		3,748	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		1,521	659	20
Provisions		..	..	..
Other	27,32	..	20,130	19,340
Total non-current liabilities		5,269	20,789	19,360
TOTAL LIABILITIES		23,081	70,290	68,861
NET ASSETS/(LIABILITIES)		3,182,139	3,184,234	3,143,116
EQUITY				
Capital/contributed equity		3,450,861	3,451,130	3,411,442
Accumulated surplus/(accumulated deficit)		(268,722)	(266,896)	(268,326)
Reserves:				
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL EQUITY		3,182,139	3,184,234	3,143,116

CASH FLOW STATEMENT

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	34,43,50	275,955	270,532	310,887
User charges	35,44,51	24,498	30,105	26,759
Grants and other contributions	36,45,52	69,093	52,595	14,415
Other	37,46	2,304	11,924	11,700
Outflows:				
Employee costs	38,53	(106,618)	(116,914)	(102,995)
Supplies and services	54	(93,018)	(90,792)	(94,763)
Grants and subsidies	39,47,55	(115,184)	(75,705)	(103,723)
Borrowing costs		..	(81)	(34)
Other	40,48	(2,648)	(4,829)	(4,153)
Net cash provided by/(used in) operating activities		54,382	76,835	58,093
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment	41,56	2,234	385	2,234
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	42,49,57	(26,862)	(22,871)	(32,070)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(24,628)	(22,486)	(29,836)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		6,009	5,224	5,991
Outflows:				
Borrowing redemptions		..	(708)	(639)
Finance lease payments		..	..	..
Equity withdrawals		(47,679)	(47,679)	(45,679)
Net cash provided by/(used in) financing activities		(41,670)	(43,163)	(40,327)
Net increase/(decrease) in cash held		(11,916)	11,186	(12,070)
Cash at the beginning of financial year		37,488	69,715	80,901
Cash transfers from restructure		..	..	..
Cash at the end of financial year		25,572	80,901	68,831

ADMINISTERED INCOME STATEMENT

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
Revenues				
Commonwealth grants		..	..	..
Taxes, fees and fines	58,60	1,657	186	193
Royalties, property income and other territorial revenue		..	..	..
Interest		..	..	..
Administered revenue	59,61,62	21,481	20,818	26,766
Other		..	..	..
Total revenues		23,138	21,004	26,959
Expenses				
Supplies and services		..	..	..
Depreciation and amortisation		..	..	..
Grants and subsidies	59,61,62	21,481	20,818	26,766
Benefit payments		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Total expenses		21,481	20,818	26,766
Net surplus or deficit before transfers to Government		1,657	186	193
Transfers of administered revenue to Government		1,657	186	193
OPERATING SURPLUS/(DEFICIT)		..	..	..

ADMINISTERED BALANCE SHEET

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
CURRENT ASSETS				
Cash assets		235	718	718
Receivables		30	30	30
Inventories		..	..	..
Other		..	..	..
Non-financial assets held for sale		..	..	..
Total current assets		265	748	748
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	63,65	6,450	6,173	6,173
Intangibles		..	..	..
Other		..	..	..
Total non-current assets		6,450	6,173	6,173
TOTAL ADMINISTERED ASSETS		6,715	6,921	6,921
CURRENT LIABILITIES				
Payables		..	481	481
Transfers to Government payable		..	30	30
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total current liabilities		..	511	511
NON-CURRENT LIABILITIES				
Payables		..	..	..
Interest-bearing liabilities		..	..	..
Other		..	..	..
Total non-current liabilities		..	..	..
TOTAL ADMINISTERED LIABILITIES		..	511	511
ADMINISTERED NET ASSETS/(LIABILITIES)		6,715	6,410	6,410
EQUITY				
Capital/Contributed equity		5,965	6,678	6,678
Accumulated surplus/(Accumulated deficit)	64,66	750	(268)	(268)
Reserves:		..	..	..
- Asset revaluation surplus		..	..	..
- Other (specify)		..	..	..
TOTAL ADMINISTERED EQUITY		6,715	6,410	6,410

ADMINISTERED CASH FLOW STATEMENT

Department of National Parks, Recreation, Sport and Racing	Notes	2012-13 Budget \$'000	2012-13 Est. Act. \$'000	2013-14 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Administered item receipts	67,69,71	21,481	20,818	26,766
Grants and other contributions		..	..	..
Taxes, fees and fines	68,70	1,657	186	193
Royalties, property income and other territorial revenues		..	..	..
Other		..	..	..
Outflows:				
Transfers to Government		(1,657)	(186)	(193)
Grants and subsidies	67,69,71	(21,481)	(20,818)	(26,766)
Supplies and services		..	..	..
Borrowing costs		..	..	..
Other		..	..	..
Net cash provided by/(used in) operating activities		..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		..	..	..
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles		..	..	..
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections		..	..	..
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
Net cash provided by/(used in) financing activities		..	..	..
Net increase/(decrease) in cash held		..	..	..
Administered cash at beginning of financial year		235	718	718
Cash transfers from restructure		..	..	..
Administered cash at end of financial year		235	718	718

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

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

1. The reduction in service revenue predominantly reflects deferrals relating to Recreation and Sport Grants and National Parks' limited life programs. This is partially 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.
2. The increase in user charges revenue predominantly reflects National Parks' compensation payments received for access to state forests under the *Petroleum and Gas (Production and Safety) Act 2004* and the *Forestry Act 1959*.
3. The reduction in grants and other contributions revenue largely reflects the deferral of Racing Industry Capital Development Scheme revenue of \$26.6 million, as well as the deferral of anticipated revenue relating to claim recoveries subject to the National Disaster Recovery Relief Arrangements Scheme (NDRRA) and various revenue category realignments.
4. The increase in other revenue largely relates to various revenue category realignments.
5. The increase in employee expenses from 2012-13 Budget to Estimated Actual is mainly explained by the cost of redundancies related to the fiscal repair measures announced in the 2012-13 Budget and various expenditure category realignments. At the time of the 2012-13 Budget, the cost of redundancies was held centrally.
6. The decrease in grants and subsidies expense mainly relates to the deferral of \$26.6 million for the Racing Industry Capital Development Scheme to 2013-14 and 2014-15 and other deferrals relating to Recreation and Sport grants and National Parks' limited life programs.
7. The increase in other expenses predominantly relates to various expenditure category realignments.
8. The increase in operating surplus in 2012-13 is predominantly due to the receipt of National Parks' external funds to which the majority of expenditure will not be incurred until future financial years. This has created a timing mismatch between the recognition of revenue and expenses.

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

9. The increase in service revenue largely reflects the recategorisation of revenue in relation to the Racing Industry Capital Development Scheme (from grants and other contributions) of \$35.1 million partially offset by adjustments to service revenue to reflect employee expense savings.
10. The increase in user charges revenue predominantly relates to National Parks' compensation payments received for access to state forests under the *Petroleum and Gas (Production and Safety) Act 2004* and the *Forestry Act 1959* and increased user charge estimates.
11. The reduction in grants and other contributions revenue largely reflects the recategorisation of Racing Industry Capital Development Scheme revenue (to service revenue) of \$39 million and various revenue category realignments.
12. The increase in other revenue largely relates to various revenue category realignments.
13. The decrease in grants and subsidies expense is due to a reduction with respect to the Racing Industry Capital Development Scheme as well as Recreation and Sport grants adjustments due in part to funding tied to the annual movement in the consumer price index.
14. The increase in other expenses predominantly relates to various expenditure category realignments.

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

15. An increase in service revenue largely reflects the recategorisation of Racing Industry Capital Development Scheme revenue (from grants and other contributions) of \$35.1 million.
16. The decrease in user charges revenue predominantly relates to National Parks' compensation payments received for access to state forests under the *Petroleum and Gas (Production and Safety) Act 2004* and the *Forestry Act 1959*.
17. The reduction in grants and other contributions largely reflects the recategorisation of Racing Industry Capital Development Scheme revenue (to service revenue) of \$12.2 million.
18. The decrease in employee expenses mainly relates to the full year effect of a reduction in department FTEs following voluntary redundancies in 2012-13.
19. The increase in supplies and services expense predominantly relates to deferral of expenditure from 2012-13 with respect to disaster recovery costs as well as additional expenditure with respect to various National Parks' programs following receipt of new funding.

20. The increase in grants and subsidies expenses largely relates to an increase in Racing Industry Capital Development Scheme expenses of \$22.8 million (\$13.3 million of which was deferred from 2012-13) as well as an increase in Recreation and Sport grants also following deferral from 2012-13.
21. The decrease in operating surplus in 2013-14 is predominantly due to expenditure being recognised in relation to National Parks' external funding that was received during 2012-13. This has created a timing mismatch between the recognition of revenue and expenses.

Statement of changes in equity

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

22. The increase in operating surplus in 2012-13 is predominantly due to the receipt of National Parks' external funds to which a large portion of expenditure will not be incurred until future financial years. This has created a timing mismatch between the recognition of revenue and expenses.

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

23. The decrease in operating surplus in 2013-14 is predominantly due to expenditure being recognised in relation to National Parks' external funding that was received during 2012-13. This has created a timing mismatch between the recognition of revenue and expenses.

Balance sheet

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

24. The increase in cash assets reflect opening balance adjustments in line with the 2011-12 audited financial statements as well as funds received this year in relation to the Curtis Island Environmental Management Precinct transfer of \$20.9 million.
25. The increase in non-financial assets held for sale relates to departmental property currently for sale.
26. The increase in payables reflects opening balance adjustments in line with the 2011-12 audited financial statements.
27. The increase in other non-current liabilities reflects funds received with respect to the Curtis Island Environmental Management Precinct transfer of \$20.9 million.

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

28. The increase in cash assets reflect opening balance adjustments in line with the 2011-12 audited financial statements as well as funds received during 2012-13 relating to the Curtis Island Environmental Management Precinct transfer of \$20.9 million.
29. The increase in non-financial assets held for sale relates to departmental property currently for sale.
30. The reduction in property, plant and equipment in 2013-14 reflects the impact of depreciation for the period on the department's existing asset values offset by the 2013-14 capital purchases program.
31. The increase in payables reflects opening balance adjustments in line with the 2011-12 audited financial statements.
32. The increase in other non-current liabilities reflects funds received with respect to the Curtis Island Environmental Management Precinct transfer of \$20.9 million.

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

33. The reduction in property, plant and equipment in 2013-14 reflects the impact of depreciation for the period on the department's existing asset values offset by the 2013-14 capital purchases program.

Cash flow statement

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

34. The reduction in service receipts predominantly reflects deferrals relating to Recreation and Sport grants and National Parks' limited life programs. This is partially 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.
35. The increase in user charges receipts predominantly reflects National Parks' compensation payments received for access to state forests under the *Petroleum and Gas (Production and Safety) Act 2004* and the *Forestry Act 1959*.

36. The reduction in grants and other contributions receipts largely reflects the deferral of Racing Industry Capital Development Scheme revenue of \$26.6 million as well as the deferral of anticipated revenue relating to claim recoveries subject to National Disaster Recover Relief Arrangements Scheme (NDRAA) offset by additional funding received with respect to the Curtis Island Environmental Management Precinct of \$20.9 million and various revenue category realignments.
37. The increase in other receipts largely relates to various revenue category realignments.
38. The increase in employee costs is mainly due to redundancies related to the fiscal repair measures announced in the 2012-13 Budget and various expenditure category realignments. At the time of the 2012-13 Budget, the cost of redundancies was held centrally.
39. The decrease in grants and subsidies costs mainly relates to the deferral of \$26.6 million for the Racing Industry Capital Development Scheme to 2013-14 and 2014-15 and other deferrals relating to Recreation and Sport grants and National Parks' limited life programs.
40. The increase in other costs predominantly relates to various expenditure category realignments.
41. The decrease in sales of property, plant and equipment reflects the deferral of sale proceeds to 2013-14 with respect to departmental property.
42. Decrease in payments for property, plant and equipment and intangibles reflects the deferral of various capital projects to 2013-14 including a major vessel project and other committed program deferrals experienced due in part as a result of ex-Tropical Cyclone Oswald.

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

43. The increase in service receipts largely reflects the recategorisation of revenue in relation to the Racing Industry Capital Development Scheme (from grants and other contributions) of \$35.1 million.
44. The increase in user charges receipts predominantly relates to compensation payments received for access to state forests under the *Petroleum and Gas (Production and Safety) Act 2004* and the *Forestry Act 1959* and increased user charge estimates.
45. The reduction in grants and other contributions receipts largely reflects the recategorisation of Racing Industry Capital Development Scheme (to service receipts) of \$39 million and various revenue category realignments.
46. The increase in other receipts largely relates to various revenue category realignments.
47. The decrease in grants and subsidies costs is due to a reduction with respect to the Racing Industry Capital Development Scheme as well as Recreation and Sport grant adjustments due in part to funding tied to the annual movement in the consumer price index.
48. The increase in other costs predominantly relates to various expenditure category realignments.
49. An increase in payments for property, plant and equipment and intangibles reflect the deferral of various capital projects from 2012-13 including a major vessel project and other committed program deferrals experienced due in part as a result of ex-Tropical Cyclone Oswald. An increase in costs in 2013-14 is also attributable to additional capital purchases as a result of new funding received.

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

50. An increase in service receipts largely reflects the recategorisation of Racing Industry Capital Development Scheme (from grants and other contributions) of \$35.1 million.
51. The decrease in user charges receipts predominantly relates to compensation payments received for access to state forests under the *Petroleum and Gas (Production and Safety) Act 2004* and the *Forestry Act 1959*.
52. The reduction in grants and other contributions receipts largely reflects the recategorisation of Racing Industry Capital Development Scheme receipts (to service receipts) of \$12.2 million as well as \$20.9 million of receipts received in 2012-13 with respect to Curtis Island Environmental Management Precinct transfer.
53. The decrease in employee costs mainly relates to the full year effect of a reduction in Department FTEs following voluntary redundancies in 2012-13.
54. The increase in supplies and services costs predominantly relates to deferral of expenditure from 2012-13 with respect to disaster recovery costs as well as additional expenditure with respect to various National Parks' programs following receipt of new funding.
55. The increase in grants and subsidies costs largely relates to an increase in Racing Industry Capital Development Scheme costs of \$22.8 million (\$13.3 million of which was deferred from 2012-13) as well as an increase in Recreation and Sport grants costs also following deferral from 2012-13.
56. The increase in sales of property, plant and equipment reflects the deferral of sale proceeds from 2012-13 with respect to departmental property.

57. An increase in payments for property, plant and equipment and intangibles reflects the deferral of various capital projects from 2012-13 including a major vessel project and other committed program deferrals experienced due in part as a result of ex-Tropical Cyclone Oswald. An increase in costs in 2013-14 is also attributable to additional capital purchases as a result of new funding received.

Administered income statement

Major variations between 2012-2013 Budget and 2012-2013 Estimated actual include:

58. The decrease in taxes, fees and fines revenue reflects MOG related adjustments.
59. Administered revenue and grants and subsidies expense relates to funding received by the department to which is then paid to Stadiums Queensland. There was a reduction in funding paid during 2012-13 due to lower than estimated land tax.

Major variations between 2012-2013 Budget and 2013-2014 Estimate include:

60. The decrease in taxes, fees and fines revenue reflects MOG related adjustments.
61. Administered revenue and grants and subsidies expense relates to funding received by the department to which is then paid to Stadiums Queensland. There was a reduction in funding during 2012-13 following Government savings initiatives. The 2013-14 Estimate incorporates priority capital projects to improve venues.

Major variations between 2012-2013 Estimated actual and the 2013-2014 Estimate include:

62. Administered revenue and grants and subsidies expense relates to funding received by the department to which is then paid to Stadiums Queensland. There was a reduction in funding during 2012-13 following Government savings initiatives. The 2013-14 Estimate incorporates priority capital projects to improve venues.

Administered balance sheet

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

63. The decrease in property, plant and equipment is due to a revaluation decrement with respect to land.
64. The decrease in accumulated surplus reflects MOG related adjustments made in finalising the 2011-12 financial statements.

Major variations between 2012-2013 Budget and 2013-2014 Estimate include:

65. The decrease in property, plant and equipment is due to a revaluation decrement with respect to land.
66. The decrease in accumulated surplus reflects MOG related adjustments made in finalising the 2011-12 financial statements.

Administered cash flow statement

Major variations between 2012-2013 Budget and 2012-2013 Estimated actual include:

67. Administered item receipts and grants and subsidies costs relates to funding received by the department to which is then paid to Stadiums Queensland. There was a reduction in funding paid during 2012-13 due to lower than estimated land tax.
68. The decrease in taxes, fees and fines receipts reflect MOG related adjustments.

Major variations between 2012-2013 Budget and 2013-2014 Estimate include:

69. Administered item receipts and grants and subsidies costs relates to funding received by the department to which is then paid to Stadiums Queensland. There was a reduction in funding during 2012-13 following Government savings initiatives. The 2013-14 Estimate incorporates priority capital projects to improve venues.
70. The decrease in taxes, fees and fines receipts reflects MOG related adjustments.

Major variations between 2012-2013 Estimated actual and the 2013-2014 Estimate include:

71. Administered item receipts and grants and subsidies costs relates to funding received by the department to which is then paid to Stadiums Queensland. There was a reduction in funding during 2012-13 following Government savings initiatives. The 2013-14 Estimate incorporates priority capital projects to improve venues.

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.

