



SERVICE DELIVERY STATEMENTS

Queensland Police Service



2023–24 Queensland Budget Papers

1. Budget Speech
 2. Budget Strategy and Outlook
 3. Capital Statement
 4. Budget Measures
- Service Delivery Statements
- Appropriation Bills
- Budget Overview
- Regional Action Plans

The budget papers are available online at budget.qld.gov.au

© The State of Queensland (Queensland Treasury) 2023

Copyright

This publication is protected by the Copyright Act 1968

Licence

This document is licensed by the State of Queensland (Queensland Treasury) under a Creative Commons Attribution (CC BY 4.0) International licence.



In essence, you are free to copy, communicate and adapt this publication, as long as you attribute the work to the State of Queensland (Queensland Treasury). To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>

Attribution

Content from this publication should be attributed to:

© The State of Queensland (Queensland Treasury) - 2023–24 Queensland Budget



Translating and interpreting assistance

The Queensland Government is committed to providing accessible services to Queenslanders from all cultural and linguistic backgrounds. If you have difficulty in understanding this publication, you can contact us on telephone (07) 3035 3503 and we will arrange an interpreter to effectively communicate the report to you.

Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



Queensland Police Service

Portfolio overview

**Minister for Police and Corrective Services and
Minister for Fire and Emergency Services**
The Honourable Mark Ryan MP

Queensland Police Service
Commissioner: Katarina Carroll APM

Additional information about the agency can be sourced from:

www.police.qld.gov.au

Queensland Police Service

Overview

The purpose of the Queensland Police Service (QPS) is together, we prevent, disrupt, respond and investigate crime to achieve our vision of making Queensland the safest state.

Contribution to the government's objectives for the community

The department supports the government's objectives for the community¹:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

Department service area

The service area within the department align with the following department objectives:

Department's objectives	Department's service area
<p>Our Community - Together with our community build a safer Queensland.</p> <p>Our Relationships - Create a safer community and provide better services through connected and engaged relationships.</p> <p>Our Commitment - Embrace new ideas and innovation to strengthen our capability to prevent, disrupt, respond to and investigate crime and deliver safe and secure communities.</p>	<p>Police Services</p> <p>To keep Queensland safe by working with the community and our partners to prevent, disrupt and respond to and investigate crime and eliminate road trauma.</p>

Department highlights

In 2023–24, the department will:

- continue to support the implementation of the *Domestic and Family Violence Prevention Strategy 2016–2026* and contribute to delivering the responses to the *Queensland Women's Safety and Justice Taskforce, Hear her voice – Report one – Addressing coercive control and domestic and family violence in Queensland*; and *Hear her voice – Report Two – Women and girls' experiences across the criminal justice system*, including delivering dedicated training programs focussing on coercive control to better equip QPS members to address domestic and family violence within the community; and to improve women and girls' experiences of the criminal justice system; and implement the recommendations of *A Call for Change - Commission of Inquiry into Queensland Police Service responses to domestic and family violence*
- continue to progress a suite of Police and Emergency Services reforms coordinated by the Special Coordinator of Police and Emergency Services, such as the organisational reforms to embed Queensland's emergency response capability in the QPS following the independent review of the Queensland Fire and Emergency Services, including the transition of the State Emergency Service and disaster management functions into the QPS and the establishment of Marine Rescue Queensland. These reforms will improve the QPS response to domestic and family violence, deliver safer communities and improved frontline police, emergency and marine rescue services

¹ To find out more, go to www.qld.gov.au and search "Government's objectives for the community."

- continue to drive the implementation of the QPS Cybercrime Strategy 2021-2025 to protect the Queensland community through practical advice to safeguard against cybercriminals, increase the capacity of cybercrime specialists to improve the QPS responsiveness to cybercrime, and expand the networks and relationships with national and international law enforcement, industry and academic partners to better prevent, disrupt, investigate and respond to cybercrime
- continue to support the implementation of youth justice initiatives to help prevent crime, improve outcomes and enhance community safety, including through early intervention and prevention to assist young Queenslanders to make positive life choices, responding to offending and targeting serious repeat offenders
- continue to work closely with partner agencies to progress the Queensland Government's commitment to justice-related targets to reduce rates of Aboriginal peoples and Torres Strait Islander peoples in incarceration by 15 per cent (adults) and 30 per cent (children) by 2031 under the *National Agreement on Closing the Gap*
- continue to ensure public and individual safety by effectively regulating the acquisition, possession, use and disposal of registered firearms in Queensland and contribute to the establishment of a National Firearms Register
- continue to manage Queensland's Child Protection Offender Register, as part of the Australian National Child Protection Offender Register, to effectively monitor reportable offenders in accordance with legislated reporting obligations
- continue to assist the community during disasters under the *Queensland State Disaster Management Plan* and the *Disaster Management Act 2003*
- continue the commitment to establish an integrated volunteer marine rescue service and vessel replacement program to ensure a sustainable model to enhance the marine rescue volunteer capability for on-water safety across Queensland with the establishment of Marine Rescue Queensland
- continue to support the *Queensland Road Safety Strategy 2022–31* through proven road safety interventions, such as strong deterrence, enforcement and education programs, and contribute to the Queensland Government's targets for improved road safety outcomes.

Budget highlights

In the 2023–24 Queensland Budget, the government is providing:

- \$101.6 million over 5 years including continuation and expansion of the Youth Justice Investment to boost police resources, tackle the complex causes of youth crime, and support community safety via Fast-track Sentencing, Youth Crime Taskforce, Police Extreme High Visibility Patrols, Cairns Safer Streets and Midnight Basketball, Police Online Engagement and Intelligence Team, Police Liaison Officer High Visibility Proactive Patrols, Specialist Youth Crime Rapid Response Squad and Stronger Communities Initiative: Early Action Groups. This forms part of the government's total funding package of \$446.4 million over 5 years to support the implementation of these Youth Justice Investment measures
- additional funding, held centrally, for the replacement of the North Queensland Police Academy in Townsville and for the relocation of the Oxley Police Academy and Dog Squad to the Wacol Police Precinct and the Specialist Response Group to an alternative site
- \$87.5 million over 5 years, held centrally, to drive new recruitment strategies
- \$50 million over 2 years for a program to facilitate Queensland Police-Citizens Youth Clubs (PCYC) and associated infrastructure development in priority locations; improving frontline social program delivery and intervention initiatives targeting youth offending and recidivism, and victimisation
- \$43.5 million in 2023-24 and \$10 million, held centrally, to progress the government's commitment of Emergency Management Reforms from the Independent Review of Queensland Fire and Emergency Services, and to continue the commitment to establish an integrated volunteer marine rescue service to ensure a sustainable model to enhance the marine rescue volunteer capability for on-water safety across Queensland
- \$6 million to implement a Queensland Police-Citizens Youth Clubs (PCYC) restructure to allow PCYC police officers to focus on social program delivery aimed at the prevention of youth crime through engagement and early intervention, prioritise out of business hours programs and support the After Dark drop in program
- \$6.2 million over 4 years to procure eight armoured vehicles to expand the armoured vehicle fleet
- \$2.2 million over 2 years to continue support for the weapons licensing function. The government is also providing additional funding, held centrally, to upgrade the current Weapons Licensing Management System.

Further information about new policy decisions can be found in *Budget Paper No. 4: Budget Measures*.

Performance statement

Police Services

Objective

To keep Queensland safe by working with the community and our partners to prevent, disrupt, respond to and investigate crime and eliminate road trauma.

Description

The Queensland Police Service (QPS) provides services to the Queensland community designed to uphold and administer the law responsibly, fairly and efficiently; to preserve peace and good order; to protect and support the community; to prioritise the safety of victim survivors of domestic and family violence and other serious offences; to prevent, disrupt, respond to, and investigate crime; to promote road safety and to work toward fair, just and lasting outcomes for victims and offenders. This includes, but is not limited to:

- responding to victim survivors of domestic, family and other serious offences through a victim-centric, trauma informed and culturally safe approach and working with partners to ensure perpetrators are held to account
- protecting property and personal safety through prevention, disruption, investigation and response
- maintaining public order and safety including during major events and disasters
- working with partners to reduce demand on the criminal justice system by addressing over-representation of vulnerable groups, including First Nations people
- preventing, disrupting and responding to driver behaviours contributing to road trauma: speeding; red light offences; driving while distracted; driving under the influence of alcohol or drugs; driving while fatigued; and not wearing seatbelts.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Percentage of personal safety offences cleared within 30 days: ¹			
Homicide (murder and other homicide)	70-83%	72.0%	70-83%
Assault	54-63%	57.5%	54-63%
Sexual assault ²	48-57%	35.3%	48-57%
Robbery	60-68%	61.3%	60-68%
Total personal safety	54-61%	53.5%	54-61%
Percentage of property security offences cleared within 30 days:			
Unlawful entry	18-21%	22.9%	18-21%
Other property damage	25-27%	36.6%	25-27%
Motor vehicle theft	36-40%	41.5%	36-40%
Other theft (excluding unlawful entry)	26-28%	28.2%	26-28%
Total property security	28-30%	30.3%	28-30%
Percentage of good order offences cleared within 30 days	80-85%	76.6%	80-85%
Domestic and Family Violence (DFV) related offences (rate per 1,000 population):			
Total personal offences	New Measure	New measure	6-7
Total property offences	New Measure	New measure	2-3

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Rate of crime victimisation per 1,000 population ^{1,3} :			
Total personal offences	<6.3	14.0	<12.0
Total property offences	<42.0	49.8	<44.0
Rate of repeat crime victimisation per 1,000 population			
Total personal offences	New Measure	New measure	<2.4
Total property offences	New Measure	New measure	<21.7
Proportion of young offenders who have another charged offence or are referred by the QPS to a Restorative Justice Conference within 12 months of an initial finalisation for a proven offence ⁴	66%	69%	69%
Percentage of proceedings where young offenders were offered and accepted a diversion option	>40%	40.8%	>40%
Percentage of code 1 and code 2 incidents attended within 12 minutes ⁵	>85%	77.1%	>80%
Public perceptions of safety:			
Feelings of safety walking alone in neighbourhood during the night	>50%	49.4%	>50%
Feelings of safety travelling alone on public transport during the night	>30%	30.3%	>30%
Satisfaction of members of the public who had contact with police in the last 12 months	>85%	74.3%	>85%
Public satisfaction with police dealing with emergencies and disasters	>85%	77.4%	>85%
Public confidence to contact the police to report domestic and family violence	New Measure	New measure	>75%
Perception of police integrity:			
Police perform their job professionally	>85%	78.7%	>85%
I do have confidence in police	>85%	75.7%	>85%
Police treat people fairly and equally	>75%	63.9%	>75%
Police are honest	>75%	65.9%	>75%
I trust the police	New measure	New measure	>75%
Rate of complaints against police per 100 sworn (operational) staff	<9.8	11.1	<9.8
Road Fatalities per 100,000 population ⁶	4.30	5.18	4.28
Hospitalised road casualties per 100,000 population ⁶	110	141.67	110
Efficiency measure			
Cost of police services per person ⁷	\$517	\$530	\$565

Notes:

- On 1 July 2021, the QPS implemented the consistent practice of recording criminal offences associated with DFV investigations across the state within the QPS QPRIME computer system. When responding to and investigating a DFV occurrence, police across the state are now consistently recording all offences identified in the same incident in the QPRIME system. Due to the statistical increase in recorded DFV related offences, counts of offences, victimisation and repeat victimisation have increased.
- Variance from the 2022-23 target may be due a combination of higher volumes of offences in this category together with a greater focus on the needs of victims, and unique characteristics of reported offences regarding quality and availability of evidence or evidentiary requirements affecting the investigation and finalisation of these offences.
- The 2023–24 Target/Estimate has been revised based on results since 2021–22.

4. This service standard is also presented in the Department of Youth Justice, Employment, Small Business and Training *Service Delivery Statements* (SDS).
5. The variance between the 2022–23 Target/Estimate and 2023–24 Target/Estimate is due to a review of the data identifying an error in figures published in the SDS for the previous financial years. The 2023–24 Target/Estimate has been amended based on revised data.
6. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is based on a number of societal influences that can vary throughout the year resulting in changes in numbers of road crashes.
7. The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is mainly due to enterprise bargaining arrangements. The 2023–24 Target/Estimate reflects enterprise bargaining arrangements and the recruitment of additional police officers as part of the government's 2,025 police personnel commitment.

Departmental budget summary

The table below shows the total resources available in 2023–24 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Queensland Police Service	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	2,659,113	2,755,869	3,064,184
Other revenue	219,308	220,953	217,105
Total income	2,878,421	2,976,822	3,281,289
Expenses			
Police Services	2,878,421	2,976,822	3,281,289
Total expenses	2,878,421	2,976,822	3,281,289
Operating surplus/deficit	..	..	..
Net assets	1,975,529	2,115,965	2,255,256
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	13,781	13,781	14,126
Total revenue	13,781	13,781	14,126
Expenses			
Transfers to government	13,781	13,781	14,126
Administered expenses	..	..	..
Total expenses	13,781	13,781	14,126
Net assets	..	..	..

Note:

1. Includes State and Australian Government funding.

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

Policing Services	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Police Services ¹	17,548	17,549	18,350
Total FTEs	17,548	17,549	18,350

Notes:

- The increase in the 2023–24 budget includes the government's 2,025 police personnel commitment and additional staff for disaster management functions.

Capital program

The 2023–24 QPS capital program of \$362.6 million supports quality frontline services throughout Queensland. The program will fund aircraft acquisitions, police facilities, motor vehicles, vessels, information and communications technology and other essential equipment.

The table below shows the capital purchases by the agency in the respective years.

	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget¹ \$'000
Capital purchases	174,629	177,515	337,577
Capital grants	..	..	25,000
Total capital outlays	174,629	177,515	362,577

Note:

- The increase in the 2023–24 budget is mainly due to the purchase of new aviation assets.

Further information about the QPS capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Total expenses are estimated to be \$3.281 billion in 2023–24, an increase of \$304.5 million from the 2022–23 Estimated Actual. The increase is mainly due to the recruitment of additional police officers as part of the government's 2,025 police personnel commitment, enterprise bargaining arrangements, Youth Justice Initiatives and a contribution to PCYC Queensland for infrastructure development.

Total revenue is estimated to be \$3.281 billion in 2023–24, an increase of \$304.5 million from the 2022–23 Estimated Actual. The increase is mainly due to the funding for additional police officers as part of the government's 2,025 police personnel commitment, enterprise bargaining arrangements, Youth Justice Initiatives, marine rescue services and disaster management functions and a contribution to PCYC Queensland for infrastructure development.

Departmental balance sheet

The department's major assets in 2023–24 are estimated to be plant and equipment and intangibles (\$2.23 billion) and receivables (\$115.4 million). The estimated cash overdraft of \$22.9 million is mainly due to the 2020–21 operating deficit and the rescheduling of the capital acquisition program. The department's main liabilities relate to accrued employee benefits (\$74.8 million) and payables (\$37.2 million).

Controlled income statement

Queensland Police Service	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	2,659,113	2,755,869	3,064,184
Taxes	..	..	..
User charges and fees	181,225	184,949	181,241
Royalties and land rents	..	..	..
Grants and other contributions	32,119	30,040	29,900
Interest and distributions from managed funds	550	550	550
Other revenue	3,414	3,414	3,414
Gains on sale/revaluation of assets	2,000	2,000	2,000
Total income	2,878,421	2,976,822	3,281,289
EXPENSES			
Employee expenses	2,318,362	2,423,966	2,662,399
Supplies and services	408,501	403,756	443,525
Grants and subsidies	6,633	7,033	29,663
Depreciation and amortisation	116,958	113,747	117,349
Finance/borrowing costs	203	203	188
Other expenses	25,764	26,117	26,165
Losses on sale/revaluation of assets	2,000	2,000	2,000
Total expenses	2,878,421	2,976,822	3,281,289
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Queensland Police Service	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	50,143	40,203	(22,936)
Receivables	82,016	174,067	115,444
Other financial assets	..	..	..
Inventories	10,951	7,067	7,067
Other	31,679	52,643	52,643
Non-financial assets held for sale	963	799	799
Total current assets	175,752	274,779	153,017
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,905,106	2,001,778	2,213,396
Intangibles	20,957	22,754	17,654
Other	..	..	..
Total non-current assets	1,926,063	2,024,532	2,231,050
TOTAL ASSETS	2,101,815	2,299,311	2,384,067
CURRENT LIABILITIES			
Payables	36,368	37,153	37,153
Accrued employee benefits	82,906	128,693	74,780
Interest bearing liabilities and derivatives	1,245	1,373	1,317
Provisions	135	124	124
Other	415	7,997	7,997
Total current liabilities	121,069	175,340	121,371
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	5,217	8,006	7,440
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	5,217	8,006	7,440
TOTAL LIABILITIES	126,286	183,346	128,811
NET ASSETS/(LIABILITIES)	1,975,529	2,115,965	2,255,256
EQUITY			
TOTAL EQUITY	1,975,529	2,115,965	2,255,256

Controlled cash flow statement

Queensland Police Service	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	2,659,113	2,725,099	3,118,097
User charges and fees	193,270	196,994	193,286
Royalties and land rent receipts	..	..	..
Grants and other contributions	13,145	10,934	10,525
Interest and distribution from managed funds received	550	550	550
Taxes	..	..	..
Other	38,527	38,527	38,527
Outflows:			
Employee costs	(2,318,362)	(2,370,053)	(2,716,312)
Supplies and services	(443,614)	(438,869)	(478,638)
Grants and subsidies	(6,633)	(7,033)	(29,663)
Borrowing costs	..	..	..
Other	(18,835)	(19,056)	(18,835)
Net cash provided by or used in operating activities	117,161	137,093	117,537
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	13,710	27,663	13,710
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(174,629)	(177,515)	(337,577)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(160,919)	(149,852)	(323,867)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	77,801	110,634	202,735
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(1,417)	(1,417)	(810)
Equity withdrawals	(58,734)	(62,177)	(58,734)
Net cash provided by or used in financing activities	17,650	47,040	143,191
Net increase/(decrease) in cash held	(26,108)	34,281	(63,139)
Cash at the beginning of financial year	76,251	5,922	40,203
Cash transfers from restructure	..	..	..
Cash at the end of financial year	50,143	40,203	(22,936)

Administered income statement

Queensland Police Service	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	..	..	..
User charges and fees	11,311	11,311	11,594
Royalties and land rents	..	..	..
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	2,470	2,470	2,532
Gains on sale/revaluation of assets	..	..	..
Total income	13,781	13,781	14,126
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	13,781	13,781	14,126
Total expenses	13,781	13,781	14,126
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Queensland Police Service	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	1,504	1,634	1,634
Receivables	(10)	(7)	(7)
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	1,494	1,627	1,627
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	1,494	1,627	1,627
CURRENT LIABILITIES			
Payables	921	1,068	1,068
Transfers to Government payable	573	559	559
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	1,494	1,627	1,627
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,494	1,627	1,627
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

Administered cash flow statement

Queensland Police Service	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	11,311	11,311	11,594
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	2,470	2,470	2,532
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(13,781)	(13,781)	(14,126)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or 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 or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	1,504	1,634	1,634
Cash transfers from restructure	..	..	..
Cash at the end of financial year	1,504	1,634	1,634

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 departments during a financial year for: <ul style="list-style-type: none"> • 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 wellbeing. 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.
Service area	Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.
Service standard	Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness.



Queensland Budget 2023–24
Service Delivery Statements
budget.qld.gov.au

'Rich history, thriving future.' artwork
by David Williams of Gilimbaa.

