

# SERVICE DELIVERY STATEMENTS

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Queensland Fire Department



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#### **Service Delivery Statements**

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## Queensland Fire Department

### Portfolio overview

**Minister for Local Government and Water and  
Minister for Fire, Disaster Recovery and Volunteers**  
The Honourable Ann Leahy MP

**Queensland Fire Department**  
Commissioner: Stephen Smith

The Minister for Fire and Disaster Recovery is also responsible for:

**Queensland Reconstruction Authority**  
Chief Executive Officer: Jake Ellwood

Additional information about these agencies can be sourced from:

[fire.qld.gov.au](http://fire.qld.gov.au)

[gra.qld.gov.au](http://gra.qld.gov.au)

# Queensland Fire Department

## Overview

The Queensland Fire Department (the department) provides world-class fire and rescue services to communities across Queensland, including fire prevention, response, and control. The department is comprised of Queensland Fire and Rescue, Rural Fire Service Queensland, State Operations and Strategy and Corporate Services. The department's foremost priority is to respond to fires and emergencies that threaten life, property or the environment and provide support to communities before, during and after their times of need.

The department's vision is to work together to create safer communities through contemporary fire and emergency services.

The purpose of the department is to pre-empt, prevent, mitigate and manage the consequences of fires and other emergencies on Queensland communities.

The department's strategic objectives are:

- Safe and effective response that minimises the consequences of fires and emergencies
- Planning, decision-making and Queensland Fire Department led preparedness activities are informed by current and future risk
- Communities are well informed and take necessary actions relevant to their local risk
- Being a valued and trusted partner
- Connecting and supporting our staff, volunteers, partners and communities in recovery after fires and emergencies.

The department contributes to the *Government's objectives for the community*<sup>1</sup> *Safety where you live, A better lifestyle through a stronger economy* and *A plan for Queensland's Future*, by:

- Queensland Fire and Rescue providing fire prevention, preparedness and response services to fire in the built and landscape environments, as well as scientific and specialist capabilities to Queensland communities. Queensland Fire and Rescue provides a multi-hazard response which includes: structural fires, road crash rescue, bush and grass fire, hazardous material, technical rescue including vertical, urban search and rescue and swiftwater rescue
- Rural Fire Service Queensland is a community-based, volunteer emergency service and the lead service for the control and prevention of bush and grass fire in Queensland. Rural Fire Service Queensland operates in rural, semi-rural and urban fringe areas providing: bush and grass fire prevention, mitigation and response capabilities, community engagement services, assistance during other emergencies and disasters and, in some instances, road crash rescue.

## Key deliverables

In 2025–26, the department will:

- continue to focus on fire service delivery and support the Queensland disaster management arrangements so that the government is best positioned to meet challenges that the state faces due to increases in the regularity and intensity of natural events such as bushfire, and the changing face of communities and community expectations
- continue to maintain a responsive Queensland Fire and Rescue, delivering state-of-the-art response, rescue, scientific and specialist capabilities to Queensland communities
- continue to focus on reducing bushfire risk through year-round planning and conducting mitigation activities; improving community safety awareness and knowledge in relation to bushfire safety and prevention; increasing the capability of Rural Fire Service Queensland volunteers; and maintaining an ongoing commitment to skilled, efficient, and timely responses to bush and grass fires and other emergencies
- continue to promote the home fire safety message highlighting the importance of fire escape plans; the roll out of smoke alarm legislation milestones with a particular focus on caravans and motorhomes; and the Fire Ed program delivered to year one students to develop an understanding of the dangers of fire and the appropriate response

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."

- continue to promote bushfire safety by educating Queenslanders on how to prepare their property and family for bushfire
- continue to ensure information and communication technology supports and enhances frontline service and operational capabilities, including to embrace modern technology to improve communication coverage for emergency services in rural areas, to help first responders better protect our communities
- continue to support the maintenance of infrastructure and assets, including site investigations and early scoping works for a replacement Fire and Rescue Station at Hervey Bay.

## Budget highlights

In the 2025–26 Queensland Budget, the government is providing:

- \$15.7 million to support access for paid and volunteer firefighters to workers compensation following expansion of the Presumptive Legislation Workers' Compensation Scheme
- \$2.7 million to provide contract support for aerial firefighting capability
- \$2.5 million to acquire land to support delivery of a replacement permanent and auxiliary fire and rescue station in Kingaroy
- \$2 million to acquire land to support delivery of a replacement permanent and auxiliary fire and rescue station in Ayr.

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

# Performance statement

## Fire Services

### Objective

To enhance community safety by minimising the impact of fire, emergency events and disasters on the people, property, environment and economy of Queensland.

### Description

The Queensland Fire Department enhances community resilience, mitigates risk and contributes to safer communities through contemporary fire and emergency services.

| Service standards  | 2024–25<br>Target/Est.      | 2024–25<br>Est. Actual      | 2025–26<br>Target/Est.      |
|--|-----------------------------|-----------------------------|-----------------------------|
| <b>Effectiveness measures</b>  |                             |                             |                             |
| Rate of accidental residential structure fires reported (per 100,000 households)   | <60                         | 46.9                        | <55                         |
| Response times to structure fires including call taking time: <ul style="list-style-type: none"> <li>50th percentile</li> <li>90th percentile</li> </ul> | <7.8 minutes<br><14 minutes | 8.4 minutes<br>12.7 minutes | <7.8 minutes<br><14 minutes |
| Percentage of building and other structure fires confined to room/object of origin   | ≥80%                        | 80.4%                       | ≥80%                        |
| Estimated percentage of households with smoke alarm/detector installed   | 95%                         | 97.6%                       | 98%                         |
| Percentage of building premises inspected and deemed compliant at first inspection   | 50%                         | 55.3%                       | 50%                         |
| Rate of Unwanted Alarm Activations per Alarm Signalling Equipment  | <4                          | 2.5                         | <4                          |
| Organisational engagement levels of Rural Fire Service Queensland volunteers <sup>1</sup>  | 80%                         | 72% <sup>2</sup>            | 80%                         |
| <b>Efficiency measure</b>  |                             |                             |                             |
| Fire services expenditure per person   | \$183                       | \$194 <sup>3</sup>          | \$186                       |

#### Notes:

- The wording of this service standard has changed for the 2025–26 *Service Delivery Statements* and was previously “Engagement levels of Rural Fire Service volunteers”. It has been renamed to include “Organisational” engagement to reflect the structure of the Queensland Fire Department. The underlying calculation methodology, which is based on Volunteering for Queensland survey outcomes, remains unchanged.
- The 2024–25 Estimated Actual result of this measure follows a significant period of reform and the Queensland Fire Department is taking positive steps to improve the experience of volunteering.
- The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is mainly due to the continuing recruitment to provide an additional 500 full-time equivalent firefighter positions over 6 years commencing 2020–21, increased WorkCover premiums resulting from the expanded Presumptive WorkCover Legislation and operational response for bushfire and severe weather disaster events during 2024–25.

# Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Queensland Fire Department           | 2024–25<br>Adjusted Budget <sup>3</sup><br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|--------------------------------------|---|----------------------------------|-----------------------------|
| <b>CONTROLLED</b>                    |   |                                  |                             |
| <b>Income</b>                        |   |                                  |                             |
| Appropriation revenue <sup>1,2</sup> | 250,068   | 283,091                          | 243,675                     |
| Other revenue                        | 737,301   | 778,130                          | 776,597                     |
| <b>Total income</b>                  | <b>987,369</b>                                    | <b>1,061,221</b>                 | <b>1,020,272</b>            |
| <b>Expenses</b>                      |   |                                  |                             |
| Fire services                        | 960,760   | 1,034,612                        | 993,663                     |
| <b>Total expenses</b>                | <b>960,760</b>                                    | <b>1,034,612</b>                 | <b>993,663</b>              |
| <b>Operating surplus/deficit</b>     | <b>26,609</b>                                     | <b>26,609</b>                    | <b>26,609</b>               |
| <b>Net assets</b>                    | <b>1,206,925</b>                                  | <b>1,204,809</b>                 | <b>1,238,589</b>            |
| <b>ADMINISTERED</b>                  |   |                                  |                             |
| <b>Revenue</b>                       |   |                                  |                             |
| Commonwealth revenue                 | ..  | ..                               | ..                          |
| Appropriation revenue                | 2,260,556   | 2,510,201                        | 3,229,008                   |
| Other administered revenue           | 100   | 100                              | 100                         |
| <b>Total revenue</b>                 | <b>2,260,656</b>                                  | <b>2,510,301</b>                 | <b>3,229,108</b>            |
| <b>Expenses</b>                      |   |                                  |                             |
| Transfers to government              | 100   | 100                              | 100                         |
| Administered expenses                | 2,260,556   | 2,510,201                        | 3,229,008                   |
| <b>Total expenses</b>                | <b>2,260,656</b>                                  | <b>2,510,301</b>                 | <b>3,229,108</b>            |
| <b>Net assets</b>                    | <b>..</b>   | <b>..</b>                        | <b>..</b>                   |

Note:

1. Includes state and Australian Government funding.
2. The 2024–25 Estimated Actual excludes \$237,000 (cash) received for 2023–24, mainly relating to enterprise bargaining arrangements.
3. The Adjusted Budget reflects Information and Communication Technology functions as set out in the Public Service Department Arrangements Notice (No.6) 2024, which transferred from the Queensland Police Service on 19 August 2024. The effective date of transfer for financial reporting purposes was 1 September 2024.

## Staffing

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

| Service area               | 2024–25 Adjusted Budget <sup>1</sup> | 2024–25 Est. Actual | 2025–26 Budget |
|----------------------------|--------------------------------------|---------------------|----------------|
| Queensland Fire Department | 4,207                                | 4,191               | 4,230          |
| <b>Total FTEs</b>          | <b>4,207</b>                         | <b>4,191</b>        | <b>4,230</b>   |

Note:

1. The adjusted budget reflects Information and Communication Technology functions as set out in the Public Service Department Arrangements Notice (No.6) 2024, which transferred from the Queensland Police Service on 19 August 2024.

## Capital program

The 2025–26 Queensland Fire Department capital program of \$134.1 million supports the provision of fire and rescue, and rural fire services throughout Queensland. The program will fund facilities, fire trucks and essential operational equipment.

For Queensland Fire and Rescue, major capital outlays include:

- \$25.7 million for replacement and new fire and rescue trucks
- \$8.2 million for operational equipment including specialised firefighting, scientific analysis and detection, breathing apparatus, and rescue equipment
- \$7.5 million for land acquisitions for replacement stations at Ayr, Highfields and Kingaroy, and other future strategic areas.

For Rural Fire Service Queensland, major capital outlays include:

- \$23.7 million for replacement and new rural fire trucks
- \$5.6 million to complete the delivery of new or upgraded rural fire brigade stations across Queensland
- \$3.2 million to continue the delivery of the new Maryborough area brigade headquarters.

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

|                              | 2024–25 Budget<br>\$'000 | 2024–25 Est. Actual<br>\$'000 | 2025–26 Budget<br>\$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases            | 138,402                  | 135,838                       | 134,104                  |
| Capital grants               | ..                       | ..                            | ..                       |
| <b>Total capital outlays</b> | <b>138,402</b>           | <b>135,838</b>                | <b>134,104</b>           |

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

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Total income is estimated to be \$1.020 billion in 2025–26, a decrease of \$40.9 million from the 2024–25 Estimated Actual. The decrease is mainly due to additional income received in 2023–24 to reimburse the significant response to bushfire and severe weather disaster events and impacts from the former Government Indexation Policy pause in 2024–25.

Total expenses are estimated to be \$993.7 million in 2025–26. This is a \$40.9 million decrease from the 2024–25 Estimated Actual. The decrease is mainly due to additional expenditure in 2024–25 associated with operational response for bushfire and severe weather disaster events during 2024–25.

The estimated operating surplus in 2025–26 of \$26.6 million is required to fund the sustainable delivery of the department's capital program.

### Administered income statement

The 2025–26 administered expenses estimate mainly represents 12 months of grants and subsidies payments to the Queensland Reconstruction Authority (QRA) to fund its disaster recovery and resilience programs. There is an increase of \$718.8 million from the 2024–25 Estimated Actual due to additional grant funding required by QRA in 2025–26 to support recovery from the extensive disaster events that occurred in 2024–25.

## Departmental balance sheet

The department's major assets are property, plant and equipment (\$1.223 billion) and cash and receivables (\$94.5 million). Non-current assets are expected to increase 9 per cent over the next four years, principally due to anticipated acquisitions and programmed major capital works projects. The department's main liabilities relate to payables (\$49.4 million) and accrued employee benefits (\$24.3 million), with the value of these estimated to remain at current levels through to 2028–29.

# Controlled income statement

| Queensland Fire Department*                   | 2024–25<br>Adjusted<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|---|---|----------------------------------|-----------------------------|
| <b>INCOME</b>                                 |   |                                  |                             |
| Appropriation revenue                         | 250,068                                 | 283,091                          | 243,675                     |
| Taxes   | 666,320                                 | 669,852                          | 703,344                     |
| User charges and fees                         | 51,261                                  | 51,261                           | 52,542                      |
| Royalties and land rents                      | ..                                      | ..                               | ..                          |
| Grants and other contributions                | 16,007                                  | 53,437                           | 17,007                      |
| Interest and distributions from managed funds | 2,610                                   | 2,477                            | 2,601                       |
| Other revenue                                 | 1,103                                   | 1,103                            | 1,103                       |
| Gains on sale/revaluation of assets           | ..                                      | ..                               | ..                          |
| <b>Total income</b>                           | <b>987,369</b>                          | <b>1,061,221</b>                 | <b>1,020,272</b>            |
| <b>EXPENSES</b>                               |   |                                  |                             |
| Employee expenses                             | 635,065                                 | 658,145                          | 672,562                     |
| Supplies and services                         | 266,993                                 | 299,140                          | 250,888                     |
| Grants and subsidies                          | 1,018                                   | 1,018                            | 1,000                       |
| Depreciation and amortisation                 | 44,123                                  | 62,680                           | 55,436                      |
| Finance/borrowing costs                       | 58                                      | 58                               | 58                          |
| Other expenses                                | 12,983                                  | 13,051                           | 13,199                      |
| Losses on sale/revaluation of assets          | 520                                     | 520                              | 520                         |
| <b>Total expenses</b>                         | <b>960,760</b>                          | <b>1,034,612</b>                 | <b>993,663</b>              |
| <b>OPERATING SURPLUS/(DEFICIT)</b>            | <b>26,609</b>                           | <b>26,609</b>                    | <b>26,609</b>               |

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Controlled balance sheet

| Queensland Fire Department*                  | 2024–25<br>Adjusted<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|--|---|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |   |                                  |                             |
| Cash assets                                  | 49,627                                  | 65,600                           | 30,006                      |
| Receivables                                  | 68,319                                  | 74,525                           | 64,525                      |
| Other financial assets                       | ..                                      | ..                               | ..                          |
| Inventories                                  | 5,640                                   | 6,996                            | 6,996                       |
| Other  | 7,835                                   | 5,029                            | 5,029                       |
| Non-financial assets held for sale           | ..                                      | 7,728                            | 7,728                       |
| <b>Total current assets</b>                  | <b>131,421</b>                          | <b>159,878</b>                   | <b>114,284</b>              |
| <b>NON-CURRENT ASSETS</b>                    |   |                                  |                             |
| Receivables                                  | ..                                      | ..                               | ..                          |
| Other financial assets                       | ..                                      | ..                               | ..                          |
| Property, plant and equipment                | 1,175,561                               | 1,145,996                        | 1,223,160                   |
| Intangibles                                  | 54                                      | 54                               | 1,058                       |
| Other  | ..                                      | ..                               | ..                          |
| <b>Total non-current assets</b>              | <b>1,175,615</b>                        | <b>1,146,050</b>                 | <b>1,224,218</b>            |
| <b>TOTAL ASSETS</b>                          | <b>1,307,036</b>                        | <b>1,305,928</b>                 | <b>1,338,502</b>            |
| <b>CURRENT LIABILITIES</b>                   |   |                                  |                             |
| Payables                                     | 48,172                                  | 49,422                           | 49,422                      |
| Accrued employee benefits                    | 24,186                                  | 24,288                           | 24,288                      |
| Interest bearing liabilities and derivatives | 1,899                                   | 818                              | 909                         |
| Provisions                                   | ..                                      | ..                               | ..                          |
| Other  | 351                                     | 745                              | 745                         |
| <b>Total current liabilities</b>             | <b>74,608</b>                           | <b>75,273</b>                    | <b>75,364</b>               |
| <b>NON-CURRENT LIABILITIES</b>               |   |                                  |                             |
| Payables                                     | ..                                      | ..                               | ..                          |
| Accrued employee benefits                    | ..                                      | ..                               | ..                          |
| Interest bearing liabilities and derivatives | 25,503                                  | 25,846                           | 24,549                      |
| Provisions                                   | ..                                      | ..                               | ..                          |
| Other  | ..                                      | ..                               | ..                          |
| <b>Total non-current liabilities</b>         | <b>25,503</b>                           | <b>25,846</b>                    | <b>24,549</b>               |
| <b>TOTAL LIABILITIES</b>                     | <b>100,111</b>                          | <b>101,119</b>                   | <b>99,913</b>               |
| <b>NET ASSETS/(LIABILITIES)</b>              | <b>1,206,925</b>                        | <b>1,204,809</b>                 | <b>1,238,589</b>            |
| <b>EQUITY</b>                                |   |                                  |                             |
| <b>TOTAL EQUITY</b>                          | <b>1,206,925</b>                        | <b>1,204,809</b>                 | <b>1,238,589</b>            |

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Controlled cash flow statement

| Queensland Fire Department*                                 | 2024–25<br>Adjusted<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|---|---|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Appropriation receipts                                      | 250,068                                 | 283,328                          | 243,675                     |
| User charges and fees                                       | 57,286                                  | 57,286                           | 58,567                      |
| Royalties and land rent receipts                            | ..                                      | ..                               | ..                          |
| Grants and other contributions                              | 5,140                                   | 42,502                           | 5,924                       |
| Interest and distribution from managed funds received       | 2,610                                   | 2,477                            | 2,601                       |
| Taxes   | 666,320                                 | 669,852                          | 713,344                     |
| Other   | 25,675                                  | 25,675                           | 25,675                      |
| <b>Outflows:</b>  |   |                                  |                             |
| Employee costs  | (635,065)                               | (658,145)                        | (672,562)                   |
| Supplies and services                                       | (291,565)                               | (323,712)                        | (275,460)                   |
| Grants and subsidies  | (1,018)                                 | (1,018)                          | (1,000)                     |
| Borrowing costs   | ..                                      | ..                               | ..                          |
| Other   | (8,661)                                 | (8,661)                          | (8,661)                     |
| <b>Net cash provided by or used in operating activities</b> | <b>70,790</b>                           | <b>89,584</b>                    | <b>92,103</b>               |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Sales of non-financial assets                               | 500                                     | 500                              | 500                         |
| Investments redeemed  | ..                                      | ..                               | ..                          |
| Loans and advances redeemed                                 | ..                                      | ..                               | ..                          |
| <b>Outflows:</b>  |   |                                  |                             |
| Payments for non-financial assets                           | (138,434)                               | (135,838)                        | (134,104)                   |
| Payments for investments                                    | ..                                      | ..                               | ..                          |
| Loans and advances made                                     | ..                                      | ..                               | ..                          |
| <b>Net cash provided by or used in investing activities</b> | <b>(137,934)</b>                        | <b>(135,338)</b>                 | <b>(133,604)</b>            |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Borrowings  | ..                                      | ..                               | ..                          |
| Equity injections   | 16,600                                  | 15,162                           | 10,309                      |
| Appropriated equity injections                              | 16,600                                  | 15,162                           | 10,309                      |
| Non-appropriated equity injections                          | ..                                      | ..                               | ..                          |
| <b>Outflows:</b>  |   |                                  |                             |
| Borrowing redemptions                                       | ..                                      | ..                               | ..                          |
| Finance lease payments                                      | (1,264)                                 | (1,264)                          | (1,264)                     |
| Equity withdrawals  | (3,138)                                 | (3,138)                          | (3,138)                     |
| Appropriated equity withdrawals                             | (3,138)                                 | (3,138)                          | (3,138)                     |
| Non-appropriated equity withdrawals                         | ..                                      | ..                               | ..                          |
| <b>Net cash provided by or used in financing activities</b> | <b>12,198</b>                           | <b>10,760</b>                    | <b>5,907</b>                |
| <b>Net increase/(decrease) in cash held</b>                 | <b>(54,946)</b>                         | <b>(34,994)</b>                  | <b>(35,594)</b>             |
| <b>Cash at the beginning of financial year</b>              | <b>105,388</b>                          | <b>101,409</b>                   | <b>65,600</b>               |
| Cash transfers from restructure                             | (815)                                   | (815)                            | ..                          |
| <b>Cash at the end of financial year</b>                    | <b>49,627</b>                           | <b>65,600</b>                    | <b>30,006</b>               |

\*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

# Administered income statement

| Queensland Fire Department                      | 2024–25<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>INCOME</b>                                   |                             |                                  |                             |
| Appropriation revenue                           | 2,260,556                   | 2,510,201                        | 3,229,008                   |
| Taxes   | ..                          | ..                               | ..                          |
| User charges and fees                           | ..                          | ..                               | ..                          |
| Royalties and land rents                        | ..                          | ..                               | ..                          |
| Grants and other contributions                  | ..                          | ..                               | ..                          |
| Interest and distributions from managed funds   | ..                          | ..                               | ..                          |
| Other revenue                                   | 100                         | 100                              | 100                         |
| Gains on sale/revaluation of assets             | ..                          | ..                               | ..                          |
| <b>Total income</b>                             | <b>2,260,656</b>            | <b>2,510,301</b>                 | <b>3,229,108</b>            |
| <b>EXPENSES</b>                                 |                             |                                  |                             |
| Employee expenses                               | ..                          | ..                               | ..                          |
| Supplies and services                           | ..                          | ..                               | ..                          |
| Grants and subsidies                            | 2,260,556                   | 2,510,201                        | 3,229,008                   |
| Depreciation and amortisation                   | ..                          | ..                               | ..                          |
| Finance/borrowing costs                         | ..                          | ..                               | ..                          |
| Other expenses                                  | ..                          | ..                               | ..                          |
| Losses on sale/revaluation of assets            | ..                          | ..                               | ..                          |
| Transfers of Administered Revenue to Government | 100                         | 100                              | 100                         |
| <b>Total expenses</b>                           | <b>2,260,656</b>            | <b>2,510,301</b>                 | <b>3,229,108</b>            |
| <b>OPERATING SURPLUS/(DEFICIT)</b>              | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |

# Administered balance sheet

| Queensland Fire Department                   | 2024–25<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |                             |                                  |                             |
| Cash assets                                  | ..                          | ..                               | ..                          |
| Receivables                                  | ..                          | ..                               | ..                          |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Inventories                                  | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| Non-financial assets held for sale           | ..                          | ..                               | ..                          |
| <b>Total current assets</b>                  | ..                          | ..                               | ..                          |
| <b>NON-CURRENT ASSETS</b>                    |                             |                                  |                             |
| Receivables                                  | ..                          | ..                               | ..                          |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Property, plant and equipment                | ..                          | ..                               | ..                          |
| Intangibles                                  | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total non-current assets</b>              | ..                          | ..                               | ..                          |
| <b>TOTAL ASSETS</b>                          | ..                          | ..                               | ..                          |
| <b>CURRENT LIABILITIES</b>                   |                             |                                  |                             |
| Payables                                     | ..                          | ..                               | ..                          |
| Transfers to Government payable              | ..                          | ..                               | ..                          |
| Accrued employee benefits                    | ..                          | ..                               | ..                          |
| Interest bearing liabilities and derivatives | ..                          | ..                               | ..                          |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total current liabilities</b>             | ..                          | ..                               | ..                          |
| <b>NON-CURRENT LIABILITIES</b>               |                             |                                  |                             |
| Payables                                     | ..                          | ..                               | ..                          |
| Accrued employee benefits                    | ..                          | ..                               | ..                          |
| Interest bearing liabilities and derivatives | ..                          | ..                               | ..                          |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total non-current liabilities</b>         | ..                          | ..                               | ..                          |
| <b>TOTAL LIABILITIES</b>                     | ..                          | ..                               | ..                          |
| <b>NET ASSETS/(LIABILITIES)</b>              | ..                          | ..                               | ..                          |
| <b>EQUITY</b>                                |                             |                                  |                             |
| <b>TOTAL EQUITY</b>                          | ..                          | ..                               | ..                          |

# Administered cash flow statement

| Queensland Fire Department                                  | 2024–25<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Appropriation receipts                                      | 2,260,556                   | 2,510,201                        | 3,229,008                   |
| User charges and fees                                       | ..                          | ..                               | ..                          |
| Royalties and land rent receipts                            | ..                          | ..                               | ..                          |
| Grants and other contributions                              | ..                          | ..                               | ..                          |
| Interest and distribution from managed funds received       | ..                          | ..                               | ..                          |
| Taxes   | ..                          | ..                               | ..                          |
| Other   | 100                         | 100                              | 100                         |
| <b>Outflows:</b>  |                             |                                  |                             |
| Employee costs  | ..                          | ..                               | ..                          |
| Supplies and services                                       | ..                          | ..                               | ..                          |
| Grants and subsidies  | (2,260,556)                 | (2,510,201)                      | (3,229,008)                 |
| Borrowing costs   | ..                          | ..                               | ..                          |
| Other   | ..                          | ..                               | ..                          |
| Transfers to Government                                     | (100)                       | (100)                            | (100)                       |
| <b>Net cash provided by or used in operating activities</b> | ..                          | ..                               | ..                          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Sales of non-financial assets                               | ..                          | ..                               | ..                          |
| Investments redeemed  | ..                          | ..                               | ..                          |
| Loans and advances redeemed                                 | ..                          | ..                               | ..                          |
| <b>Outflows:</b>  |                             |                                  |                             |
| Payments for non-financial assets                           | ..                          | ..                               | ..                          |
| Payments for investments                                    | ..                          | ..                               | ..                          |
| Loans and advances made                                     | ..                          | ..                               | ..                          |
| <b>Net cash provided by or used in investing activities</b> | ..                          | ..                               | ..                          |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Borrowings  | ..                          | ..                               | ..                          |
| Equity injections   | ..                          | ..                               | ..                          |
| Appropriated equity injections                              | ..                          | ..                               | ..                          |
| Non-appropriated equity injections                          | ..                          | ..                               | ..                          |
| <b>Outflows:</b>  |                             |                                  |                             |
| Borrowing redemptions                                       | ..                          | ..                               | ..                          |
| Finance lease payments                                      | ..                          | ..                               | ..                          |
| Equity withdrawals  | ..                          | ..                               | ..                          |
| Appropriated equity withdrawals                             | ..                          | ..                               | ..                          |
| Non-appropriated equity withdrawals                         | ..                          | ..                               | ..                          |
| <b>Net cash provided by or used in financing activities</b> | ..                          | ..                               | ..                          |
| <b>Net increase/(decrease) in cash held</b>                 | ..                          | ..                               | ..                          |
| <b>Cash at the beginning of financial year</b>              | ..                          | ..                               | ..                          |
| Cash transfers from restructure                             | ..                          | ..                               | ..                          |
| <b>Cash at the end of financial year</b>                    | ..                          | ..                               | ..                          |

# Statutory body

## Queensland Reconstruction Authority

### Overview

Queensland Reconstruction Authority's (QRA) vision is for stronger, safer, resilient Queensland communities. QRA's purpose is to coordinate action to improve the resilience of Queensland communities and facilitate locally-led disaster recovery.

QRA's strategic objectives are:

- Rebuilding, recovering and reconnecting disaster affected communities
- Building capacity in recovery and resilience through expert leadership and partnerships
- Getting ready, reducing risk and building resilience.

QRA contributes to the *Government's objectives for the community*<sup>1</sup>, *A better lifestyle through a stronger economy* and *A plan for Queensland's future*, and the aim to drive down the cost of living and give Queenslanders a better lifestyle, by coordinating disaster recovery and resilience for Queensland communities.

### Key deliverables

In 2025–26, QRA will:

- deliver acquittal of the 2024–25 claim to the Australian Government under the Disaster Recovery Funding Arrangements (DRFA) in order to secure the Australian Government's contribution to the state's program of recovery and reconstruction
- continue to coordinate and deliver responsive recovery activities that incorporate risk reduction and resilience building as standard for communities that have been impacted by extensive natural disasters in 2024–25
- prioritise and coordinate disaster recovery funding programs, while supporting local governments and communities to build knowledge and capacity that drives best practice in recovery management, maximises risk reduction and builds resilience
- coordinate funding programs to strengthen community resilience towards disasters, including administering the Queensland Resilience and Risk Reduction Program, inclusive of the Queensland Betterment Fund and other resilience programs
- continue to manage Queensland based projects established under the Disaster Ready Fund and other Australian Government funded resilience programs to improve Australia's resilience and reduce risk to natural disasters
- prepare Queenslanders for disasters through targeted all-hazard communication and community education awareness campaigns and outreach activities under the Get Ready Queensland and the If It's Flooded Forget It programs.

### Budget highlights

In the 2025–26 Queensland Budget, the government is providing:

- \$40 million per year ongoing from 2025–26 towards the Queensland Betterment Fund, delivering high priority betterment infrastructure projects, including funding towards raising the Curzon Street Bridge in Rocklea and crucial flood mitigation measures in Laidley
- \$280 million over 4 years (\$330 million over 5 years) from Disaster Recovery Funding Arrangements (DRFA) Efficiencies towards the Queensland Resilience and Risk Reduction Program (QRRRP), to support high priority disaster resilience and mitigation projects, strengthening Queensland communities' resilience to natural disasters

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<sup>1</sup> To find out more, go to [qld.gov.au](http://qld.gov.au) and search "government's objectives for the community."

Total funding allocated to QRRRP is \$450 million over 5 years, with \$120 million over 3 years from the Queensland Betterment Fund and \$330 million over 5 years from DRFA Efficiencies, jointly funded by the Queensland and Australian Governments.

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

# Performance statement

## Coordination of natural disaster recovery and resilience activities

### Objective

To support Queensland communities by coordinating rapid restoration and recovery following natural disasters and undertaking activities that assist communities to build their resilience to future events, while demonstrating accountability in the use of natural disaster and resilience funding.

### Description

QRA actively manages Queensland's program of recovery and reconstruction works within disaster impacted communities to ensure timely delivery of outcomes, value for money is achieved and expenditure claimed is eligible for Australian Government reimbursement under the DRFA.

QRA also leads the coordination of whole-of-government policies for ensuring Queensland and its communities effectively and efficiently recover from the impacts of disasters; and improving the resilience of communities for potential disasters, including increasing public awareness to ensure communities are prepared for future disaster events through education initiatives such as Get Ready Queensland; and coordinating the delivery of betterment and other disaster resilience building programs.

| Service standards   | 2024–25<br>Target/Est. | 2024–25<br>Est. Actual | 2025–26<br>Target/Est. |
|---|------------------------|------------------------|------------------------|
| <b>Effectiveness measures</b>   |                        |                        |                        |
| Percentage of reconstruction projects completed within DRFA required timeframes and eligible for reimbursement from the Australian Government | 100%                   | 100%                   | 100%                   |
| Percentage of Queenslanders that intend to take action to increase preparedness following exposure to Get Ready Queensland campaign           | 80%                    | 78%                    | 80%                    |
| <b>Efficiency measure</b>   |                        |                        |                        |
| Operational administration cost per \$1,000 of disaster event damage over active reconstruction program lifespan <sup>1</sup>                 | <\$25.00               | \$2.41                 | <\$5.00                |

Note:

- The variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual is due to the nature and scale of disaster events that impacted the state during the current year meaning that QRA was able to effectively meet recovery requirements through utilisation of existing operational capacity despite the significant extent and quantum of damage.

# Budgeted summary

## Staffing

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

| Service area  | 2024–25 Budget | 2024–25 Est. Actual | 2025–26 Budget |
|---|----------------|---------------------|----------------|
| Coordination of natural disaster recovery and resilience activities | 165            | 165                 | 165            |
| <b>Total FTEs</b>   | <b>165</b>     | <b>165</b>          | <b>165</b>     |

## Capital program

In 2025–26, the Queensland Reconstruction Authority will make capital grants of \$2.639 billion to support the Queensland Government's program of infrastructure renewal and recovery within disaster-affected communities, and to help build disaster resilience across Queensland.

Program highlights (Capital Grants):

- \$2.487 billion for DRFA will be paid to councils, Queensland Government departments and agencies for reconstruction, betterment and other projects relating to natural disaster events between 2021 and 2025 as part of DRFA. This program is jointly funded by the Queensland Government and the Australian Government
- \$47.7 million as part of \$95.4 million towards infrastructure projects supporting crucial access links and upgrades to rural and remote access points. This program is jointly funded by the Queensland and Australian Governments from DRFA Efficiencies
- \$26 million as part of the Queensland Betterment Fund, delivering high priority betterment infrastructure projects. This forms part of the \$450 million Queensland Resilience and Risk Reduction Program, jointly funded by the Queensland and Australian Governments, including from DRFA Efficiencies
- \$13.1 million for the Queensland Resilience and Risk Reduction Fund, as part of a National Partnership Agreement, jointly funded with the Australian Government, to support disaster mitigation projects and build resilience to natural disasters over 5 years
- \$12 million as part the Queensland Resilience and Risk Reduction Fund, to support locally-led disaster resilience and risk reduction activities. This forms part of the \$450 million Queensland Resilience and Risk Reduction Program, jointly funded by the Queensland and Australian Governments, including from DRFA Efficiencies.

|                              | 2024–25 Budget<br>\$'000 | 2024–25 Est. Actual<br>\$'000 | 2025–26 Budget<br>\$'000 |
|------------------------------|--------------------------|-------------------------------|--------------------------|
| Capital purchases            | ..                       | ..                            | ..                       |
| Capital grants               | 1,889,148                | 2,111,072                     | 2,638,907                |
| <b>Total capital outlays</b> | <b>1,889,148</b>         | <b>2,111,072</b>              | <b>2,638,907</b>         |

Further information about the QRA capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There are variations between the capital program figure quoted across papers, as payments across Queensland Government agencies are excluded from *Budget Paper No. 3: Capital Statement* and are included in the figure quoted above.

# Financial statements

## Income statement

### **Major variations between 2024–25 Estimated Actual and 2025–26 Budget include:**

The increase in grants and other contributions is due to additional grants income required to fund the recovery program expenditure.

The increase in grants and subsidies expenditure is mainly due to DRFA grant payments expected to be made to support recovery from the extensive disaster events that occurred in 2024–25.

### **Major variations between 2024–25 Adjusted Budget and 2025–26 Budget include:**

The increase in grants and other contributions is due to additional grants income required to fund the recovery program expenditure.

The increase in grants and subsidies expenditure is mainly due to DRFA grant payments expected to be made to support recovery from the extensive disaster events that occurred in 2024–25.

## Balance sheet

QRA's 2025–26 net asset position is expected to remain unchanged from the 2024–25 Estimated Actual. The balance sheet is primarily made up of cash holdings and receivables offset by payables.

# Income statement

| Queensland Reconstruction Authority           | 2024–25<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>INCOME</b>                                 |                             |                                  |                             |
| Taxes   | ..                          | ..                               | ..                          |
| User charges and fees                         | ..                          | ..                               | ..                          |
| Grants and other contributions                | 2,260,556                   | 2,510,201                        | 3,229,008                   |
| Interest and distributions from managed funds | ..                          | ..                               | ..                          |
| Other revenue                                 | ..                          | 420                              | 420                         |
| Gains on sale/revaluation of assets           | ..                          | ..                               | ..                          |
| <b>Total income</b>                           | <b>2,260,556</b>            | <b>2,510,621</b>                 | <b>3,229,428</b>            |
| <b>EXPENSES</b>                               |                             |                                  |                             |
| Employee expenses                             | 26,797                      | 26,797                           | 27,465                      |
| Supplies and services                         | 34,170                      | 28,549                           | 38,749                      |
| Grants and subsidies                          | 2,198,975                   | 2,454,660                        | 3,162,599                   |
| Depreciation and amortisation                 | 2                           | 3                                | 3                           |
| Finance/borrowing costs                       | ..                          | ..                               | ..                          |
| Other expenses                                | 612                         | 612                              | 612                         |
| Losses on sale/revaluation of assets          | ..                          | ..                               | ..                          |
| <b>Total expenses</b>                         | <b>2,260,556</b>            | <b>2,510,621</b>                 | <b>3,229,428</b>            |
| <b>OPERATING SURPLUS/(DEFICIT)</b>            | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |

# Balance sheet

| Queensland Reconstruction Authority          | 2024–25<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|--|-----------------------------|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |                             |                                  |                             |
| Cash assets                                  | 21,639                      | 24,256                           | 24,259                      |
| Receivables                                  | 14,860                      | 31,485                           | 31,485                      |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Inventories                                  | ..                          | ..                               | ..                          |
| Other  | 528                         | 589                              | 589                         |
| Non-financial assets held for sale           | ..                          | ..                               | ..                          |
| <b>Total current assets</b>                  | <b>37,027</b>               | <b>56,330</b>                    | <b>56,333</b>               |
| <b>NON-CURRENT ASSETS</b>                    |                             |                                  |                             |
| Receivables                                  | ..                          | ..                               | ..                          |
| Other financial assets                       | ..                          | ..                               | ..                          |
| Property, plant and equipment                | 7                           | 5                                | 2                           |
| Intangibles                                  | 1                           | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total non-current assets</b>              | <b>8</b>                    | <b>5</b>                         | <b>2</b>                    |
| <b>TOTAL ASSETS</b>                          | <b>37,035</b>               | <b>56,335</b>                    | <b>56,335</b>               |
| <b>CURRENT LIABILITIES</b>                   |                             |                                  |                             |
| Payables                                     | 2,436                       | 2,306                            | 2,306                       |
| Accrued employee benefits                    | 515                         | 704                              | 704                         |
| Interest bearing liabilities and derivatives | ..                          | ..                               | ..                          |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total current liabilities</b>             | <b>2,951</b>                | <b>3,010</b>                     | <b>3,010</b>                |
| <b>NON-CURRENT LIABILITIES</b>               |                             |                                  |                             |
| Payables                                     | ..                          | ..                               | ..                          |
| Accrued employee benefits                    | ..                          | ..                               | ..                          |
| Interest bearing liabilities and derivatives | ..                          | ..                               | ..                          |
| Provisions                                   | ..                          | ..                               | ..                          |
| Other  | ..                          | ..                               | ..                          |
| <b>Total non-current liabilities</b>         | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |
| <b>TOTAL LIABILITIES</b>                     | <b>2,951</b>                | <b>3,010</b>                     | <b>3,010</b>                |
| <b>NET ASSETS/(LIABILITIES)</b>              | <b>34,084</b>               | <b>53,325</b>                    | <b>53,325</b>               |
| <b>EQUITY</b>                                |                             |                                  |                             |
| <b>TOTAL EQUITY</b>                          | <b>34,084</b>               | <b>53,325</b>                    | <b>53,325</b>               |

# Cash flow statement

| Queensland Reconstruction Authority                         | 2024–25<br>Budget<br>\$'000 | 2024–25<br>Est. Actual<br>\$'000 | 2025–26<br>Budget<br>\$'000 |
|---|-----------------------------|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| User charges and fees                                       | ..                          | ..                               | ..                          |
| Grants and other contributions                              | 2,260,556                   | 2,510,201                        | 3,229,008                   |
| Interest and distribution from managed funds received       | ..                          | ..                               | ..                          |
| Taxes   | ..                          | ..                               | ..                          |
| Other   | 221,717                     | 249,137                          | 329,065                     |
| <b>Outflows:</b>  |                             |                                  |                             |
| Employee costs  | (26,797)                    | (26,797)                         | (27,465)                    |
| Supplies and services                                       | (255,794)                   | (277,173)                        | (367,301)                   |
| Grants and subsidies  | (2,198,975)                 | (2,454,660)                      | (3,162,599)                 |
| Borrowing costs   | ..                          | ..                               | ..                          |
| Other   | (705)                       | (705)                            | (705)                       |
| <b>Net cash provided by or used in operating activities</b> | <b>2</b>                    | <b>3</b>                         | <b>3</b>                    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Sales of non-financial assets                               | ..                          | ..                               | ..                          |
| Investments redeemed  | ..                          | ..                               | ..                          |
| Loans and advances redeemed                                 | ..                          | ..                               | ..                          |
| <b>Outflows:</b>  |                             |                                  |                             |
| Payments for non-financial assets                           | ..                          | ..                               | ..                          |
| Payments for investments                                    | ..                          | ..                               | ..                          |
| Loans and advances made                                     | ..                          | ..                               | ..                          |
| <b>Net cash provided by or used in investing activities</b> | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |                             |                                  |                             |
| <b>Inflows:</b>   |                             |                                  |                             |
| Borrowings  | ..                          | ..                               | ..                          |
| Equity injections   | ..                          | ..                               | ..                          |
| <b>Outflows:</b>  |                             |                                  |                             |
| Borrowing redemptions                                       | ..                          | ..                               | ..                          |
| Finance lease payments                                      | ..                          | ..                               | ..                          |
| Equity withdrawals  | ..                          | ..                               | ..                          |
| <b>Net cash provided by or used in financing activities</b> | <b>..</b>                   | <b>..</b>                        | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 | <b>2</b>                    | <b>3</b>                         | <b>3</b>                    |
| <b>Cash at the beginning of financial year</b>              | <b>21,637</b>               | <b>24,253</b>                    | <b>24,256</b>               |
| Cash transfers from restructure                             | ..                          | ..                               | ..                          |
| <b>Cash at the end of financial year</b>                    | <b>21,639</b>               | <b>24,256</b>                    | <b>24,259</b>               |

# Glossary of terms

|                             |   |
|-----------------------------|---|
| <b>Accrual accounting</b>   | 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.   |
| <b>Administered items</b>   | Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.  |
| <b>Agency/entity</b>        | 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.                         |
| <b>Appropriation</b>        | Funds issued by the Treasurer, under Parliamentary authority, to departments during a financial year for: <ul style="list-style-type: none"> <li>• delivery of agreed services</li> <li>• administered items</li> <li>• adjustment of the government's equity in agencies, including acquiring of capital.</li> </ul> |
| <b>Balance sheet</b>        | A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.   |
| <b>Capital</b>              | 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.  |
| <b>Cash flow statement</b>  | A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.   |
| <b>Controlled Items</b>     | 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.   |
| <b>Depreciation</b>         | The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.  |
| <b>Equity</b>               | 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.  |
| <b>Equity injection</b>     | An increase in the investment of the government in a public sector agency.  |
| <b>Financial statements</b> | Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.   |
| <b>Income statement</b>     | A financial statement highlighting the accounting surplus or deficit of an entity. It provides an indication of whether the entity has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation.  |
| <b>Outcomes</b>             | Whole-of-government outcomes are intended to cover all dimensions of community wellbeing. They express the current needs and future aspirations of communities, within a social, economic and environment context.  |
| <b>Own-source revenue</b>   | Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.  |
| <b>Priorities</b>           | Key policy areas that will be the focus of government activity.   |
| <b>Services</b>             | The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.   |
| <b>Service area</b>         | Related services grouped into a high level service area for communicating the broad types of services delivered by an agency.   |
| <b>Service standard</b>     | 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.   |



