



SERVICE DELIVERY STATEMENTS

Queensland Fire and Emergency Services
Office of the Inspector-General
Emergency Management



2023–24 Queensland Budget Papers

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

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Service Delivery Statements

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Queensland Fire and Emergency Services

Portfolio overview

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

Queensland Fire and Emergency Services
Commissioner: Greg Leach AFSM

Additional information about these agencies can be sourced from:

www.qfes.qld.gov.au

Queensland Fire and Emergency Services

Overview

Queensland Fire and Emergency Services' (QFES) vision is to create and sustain a safe and resilient Queensland in the face of fires, emergencies and disasters.

The purpose of QFES is to deliver contemporary and effective fire, emergency and disaster management services that meet Queensland communities' needs.

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.

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

Department's objectives	Department's service area
<p>A strong, collaborative and sustainable QFES recognised for contemporary and adaptable fire, emergency and disaster management service delivery.</p> <p>Collaboration occurs with communities and partners before, during and after fires, emergencies and disasters.</p> <p>Communities are connected and capable in the face of fires, emergencies and disasters.</p>	<p>Fire and Emergency Services</p> <p>To enhance community safety by minimising the impact of fire, emergency events and disasters on the people, property, environment and economy of Queensland.</p>

Department highlights

In 2023–24, the department will:

- continue to maintain a responsive Fire and Rescue Service 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 of mitigation activities through Operation Sesbania; improving community safety awareness and knowledge in relation to bushfire safety and prevention; and increasing the skills and experience of Rural Fire Service volunteers
- continue to work in collaboration with local governments and partners across Queensland to operate an effective State Emergency Service and support the establishment and transition of the State Emergency Service as an entity within the Queensland Police Service from 1 July 2024
- continue to promote the home fire safety message highlighting the importance of fire escape plans; the roll out of smoke alarm legislation milestones; the Fire Ed program delivered to year one students to develop an understanding of the dangers of fire and the appropriate response; and the Fight Fire Fascination initiative designed to support parents and guardians educate children to remain safe from fire
- promote Bushfire Safety through an enhanced campaign program to continue to educate Queenslanders on how to prepare their property and family for bushfire
- continue to educate the community on road safety through the "If It's Flooded, Forget It" campaign which spotlights the dangers of flooded roads and promote safe driving practices through the Road Attitudes and Action Planning program delivered in diverse areas and education settings including Queensland schools (Year 11 and 12 students) and youth detention centres

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

- continue to ensure information technology infrastructure enables QFES to adapt to new and emerging technology to support and enhance frontline service and operational capabilities, and minimise risk to ICT assets disrupting response to Queensland communities
- continue to lead Queensland's response to key priority actions addressing relevant recommendations from the *Royal Commission into National Natural Disaster Arrangements Report*, including enhancing hazard and risk management, educating the community about the new national fire danger rating system and implementing emergency warning activities to enhance the natural disaster preparedness capabilities of Queensland communities
- continue to support Queensland Disaster Management Arrangements stakeholders to reduce disaster risk to communities
- transition to the new Queensland Fire Department to ensure there is an ongoing and specific focus on fire service delivery, and support the reforming of fire and emergency services so that they are best positioned to meet challenges that Queensland faces due to climate change, increases in the regularity and intensity of natural disasters, and the changing face of communities and community expectations.

Budget highlights

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

- \$605,000 out of \$2.6 million over 4 years from the Camera Detected Offences Program, to enhance delivery of Queensland Fire and Emergency Services' Road Attitudes and Action Planning programs across the state, including alternate setting and regional tours
- funding to uplift Queensland's aerial firefighting capability during the bushfire season
- \$1.6 million out of an additional \$5 million over 3 years to refresh bushfire safety and preparedness messaging with greater reach to Queensland communities
- \$4.9 million out of \$19.9 million over 4 years for increasing employer superannuation contributions to support our fire services officers required to retire by 65 years
- \$41.3 million in 2023–24 for the Disaster and Emergency Management Reform program to uplift the capability of our Rural Fire Service and State Emergency Service, with an additional 67 full-time equivalent staff for the Rural Fire Service; and an additional 75 full-time equivalent staff for the State Emergency Service.

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

Performance statement

Fire and Emergency 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

QFES enhances community resilience, mitigates risk, and contributes to safer and sustainable communities through disaster management, community assistance, response to structure and landscape fires, and rescue across all hazards.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measures			
Rate of accidental residential structure fires reported (per 100,000 households)	<60	48.1	<60
Response times to structure fires including call taking time: <ul style="list-style-type: none"> 50th percentile 90th percentile 	<7.8 minutes <14 minutes	8.2 minutes 12.5 minutes	<7.8 minutes <14 minutes
Percentage of building and other structure fires confined to room/object of origin	≥80%	80.8%	≥80%
Estimated percentage of households with smoke alarm/detector installed	95%	98.5%	95%
Percentage of building premises inspected and deemed compliant at first inspection	50%	54.6%	50%
Rate of Unwanted Alarm Activations per Alarm Signaling Equipment	<4	2.5	<4
Engagement levels for volunteers from the Rural Fire Service	New measure	New measure	80%
Engagement levels for volunteers from the State Emergency Service	New measure	New measure	80%
Percentage of state-wide State Emergency Service volunteers that meet minimal operational training requirements	65%	74%	65%
Percentage of disaster management training participants with enhanced capability	80%	92%	80%
Efficiency measure			
Fire and emergency services expenditure per person ¹	\$166	\$170	\$179
Discontinued measures			
Percentage of volunteers satisfied with the experience of volunteering for the Rural Fire Service ²	75%	..	Discontinue measure
Percentage of volunteers satisfied with the experience of volunteering for the State Emergency Service ²	75%	..	Discontinued measure

Notes:

- The variance between the 2022–23 Target/Estimate and 2022–23 Estimated Actual is mainly due to increased funding for the Rural Fire Service and the State Emergency Service, and enterprise bargaining outcomes.
- This service standard has been discontinued as the Queensland Government Working for Queensland survey, and subsequent QFES Volunteering for Queensland survey, was amended in 2022. The question this measure was derived from ("how satisfied are you in general with the experience of volunteering") was removed from the survey. Due to the removal of the question from the 2022 survey, the 2022–23 Estimated Actual is not available. This service standard has been replaced with two new volunteer engagement service standards 'Engagement levels for volunteers from the Rural Fire Service' and 'Engagement levels for volunteers from the State Emergency Service'.

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 Fire and Emergency Services	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ^{1,2,3}	150,466	171,255	208,386
Other revenue	697,831	709,737	732,068
Total income	848,297	880,992	940,454
Expenses			
Fire and emergency services	832,688	864,383	923,845
Total expenses	832,688	864,383	923,845
Operating surplus/deficit	15,609	16,609	16,609
Net assets	956,583	1,073,159	1,108,430

Note:

1. Includes state and Australian Government funding.
2. 2022–23 Estimated Actual includes \$5.1 million to be received in 2023–24 relating to enterprise bargaining outcomes; offset by \$523,000 received in 2022–23 for 2021–22 mainly relating to reimbursement of COVID-19 response activity costs.
3. 2023–24 Budget excludes \$5.1 million to be received in 2023–24 for 2022–23, relating to enterprise bargaining outcomes.

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Fire and Emergency Services	3,901	3,900	4,145
Total FTEs	3,901	3,900	4,145

Capital program

The 2023–24 QFES capital program of \$125 million in capital purchases and \$11.7 million in capital grants supports the provision of fire, emergency and disaster management services throughout Queensland. The program will fund fire and emergency facilities, fire appliances, and essential operational equipment and information systems.

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

	2022–23 Budget \$'000	2022–23 Est. Actual ¹ \$'000	2023–24 Budget \$'000
Capital purchases ¹	67,460	78,040	125,004
Capital grants	1,712	1,712	11,712
Total capital outlays	69,172	79,752	136,716

Notes:

1. The 2022–23 Estimated Actual is more than the 2022–23 Budget mainly due to accelerated land acquisitions for planned capital projects.

Further information about the QFES 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 \$940.5 million in 2023–24, an increase of \$59.5 million from the 2022–23 Estimated Actual. The increase is mainly due to the resource and capability uplift for the State Emergency Service and Rural Fire Service, and enterprise bargaining arrangements. It is estimated the Emergency Management Levy will contribute \$660 million, or 70 per cent, of the total operating income in 2023–24.

Total expenses are estimated to be \$923.8 million in 2023–24. This is a \$59.5 million increase from the 2022–23 Estimated Actual. The increase is mainly due to the resource and capability uplift for the State Emergency Service and Rural Fire Service, and enterprise bargaining arrangements.

The estimated operating surplus in 2023–24 of \$16.6 million is required to fund the sustainable delivery of the QFES capital program.

Departmental balance sheet

The department's major assets are property, plant and equipment (\$1.007 billion) and cash and receivables (\$140.6 million). Non-current assets are expected to increase 11 per cent over the next 4 years, principally due to anticipated acquisitions and programmed major capital works projects. The department's main liabilities relate to payables (\$25 million) and accrued employee benefits (\$19.1 million), with the value of these estimated to remain at current levels through to 2026–27.

Controlled income statement

Queensland Fire and Emergency Services	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	150,466	171,255	208,386
Taxes	623,736	628,881	660,010
User charges and fees	55,523	55,523	53,100
Royalties and land rents	..	..	..
Grants and other contributions	16,002	22,470	16,008
Interest and distributions from managed funds	1,467	1,760	1,847
Other revenue	1,103	1,103	1,103
Gains on sale/revaluation of assets	..	..	..
Total income	848,297	880,992	940,454
EXPENSES			
Employee expenses	520,410	540,094	575,611
Supplies and services	228,701	238,712	252,245
Grants and subsidies	26,746	28,967	39,172
Depreciation and amortisation	43,901	43,901	43,905
Finance/borrowing costs	78	78	58
Other expenses	12,332	12,111	12,334
Losses on sale/revaluation of assets	520	520	520
Total expenses	832,688	864,383	923,845
OPERATING SURPLUS/(DEFICIT)	15,609	16,609	16,609

Controlled balance sheet

Queensland Fire and Emergency Services	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	72,070	100,872	54,338
Receivables	67,194	91,358	86,238
Other financial assets	..	..	..
Inventories	8,324	8,064	8,064
Other	6,079	6,068	6,068
Non-financial assets held for sale	..	..	..
Total current assets	153,667	206,362	154,708
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	866,463	925,810	1,006,635
Intangibles	376	376	150
Other	..	..	..
Total non-current assets	866,839	926,186	1,006,785
TOTAL ASSETS	1,020,506	1,132,548	1,161,493
CURRENT LIABILITIES			
Payables	37,471	24,985	24,985
Accrued employee benefits	17,640	24,262	19,142
Interest bearing liabilities and derivatives	1,992	2,583	2,641
Provisions	..	..	..
Other	2,000	2,115	2,115
Total current liabilities	59,103	53,945	48,883
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	4,820	5,444	4,180
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	4,820	5,444	4,180
TOTAL LIABILITIES	63,923	59,389	53,063
NET ASSETS/(LIABILITIES)	956,583	1,073,159	1,108,430
EQUITY			
TOTAL EQUITY	956,583	1,073,159	1,108,430

Controlled cash flow statement

Queensland Fire and Emergency Services	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	150,466	166,658	213,506
User charges and fees	61,548	61,548	59,125
Royalties and land rent receipts	..	..	..
Grants and other contributions	5,786	12,254	5,790
Interest and distribution from managed funds received	1,467	1,760	1,847
Taxes	623,736	628,881	660,010
Other	25,675	25,675	25,675
Outflows:			
Employee costs	(520,410)	(534,974)	(580,731)
Supplies and services	(253,273)	(263,284)	(276,817)
Grants and subsidies	(26,746)	(28,967)	(39,172)
Borrowing costs	..	..	..
Other	(8,661)	(8,440)	(8,661)
Net cash provided by or used in operating activities	59,588	61,111	60,572
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	500	500	500
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(67,460)	(78,040)	(125,004)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(66,960)	(77,540)	(124,504)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	6,434	9,181	21,800
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(1,231)	(1,231)	(1,264)
Equity withdrawals	(3,138)	(3,138)	(3,138)
Net cash provided by or used in financing activities	2,065	4,812	17,398
Net increase/(decrease) in cash held	(5,307)	(11,617)	(46,534)
Cash at the beginning of financial year	77,377	112,489	100,872
Cash transfers from restructure	..	..	..
Cash at the end of financial year	72,070	100,872	54,338



Office of the Inspector-General of Emergency Management

Portfolio overview

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

Office of the Inspector-General of Emergency Management
Inspector-General: Alistair Dawson APM

Additional information about these agencies can be sourced from:

igem.qld.gov.au

Office of the Inspector-General of Emergency Management

Overview

The Office of the Inspector-General of Emergency Management's (IGEM) vision of working together to keep Queensland safe is guided through a purpose of leading continuous improvement in disaster management.

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>Resilient Workforce - we support and guide efforts to ensure that the disaster management workforce is inclusive, skilled and connected.</p> <p>Resilient System - we support a disaster management system that is evidence based, future-focussed, interoperable, agile and setting the standard for others to follow.</p> <p>Resilient Futures - We support the pursuit of disaster ready futures underpinned by research, partnerships, innovation and environmental stewardship.</p>	<p>Disaster management assurance and advice</p> <p>To provide independent assurance and advice to enhance Queensland's disaster management arrangements.</p>

Department highlights

In 2023–24, the department will:

- provide expertise, through the Reform Implementation Taskforce, to guide implementation of Queensland's disaster management arrangements enhancements to improve community safety and frontline service delivery outcomes
- support the Queensland Government by undertaking emergent reviews to provide assurance that the disaster management arrangements continue to keep our Queensland communities safe
- partner with key stakeholders to deliver assurance activities that enhance disaster management capability across Queensland by promoting shared responsibility for all Queenslanders
- promote inclusive and First Nations engagement with environmental protection through all aspects of Queensland's disaster management arrangements providing future focussed, equitable and resilient disaster management arrangements
- broker Australian and international knowledge partnerships that build pathways for future research programs to connect research expertise with real world problems to improve Queensland's disaster risk reduction and resilience.

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

Performance statement

Disaster management assurance and advice¹

Objective

To provide independent, timely and valued assurance and insights to enhance Queensland's disaster management arrangements.

Description

IGEM provides independent assurance and advice about Queensland's disaster management arrangements and conducts monitoring, evaluation and reporting activities to enhance accountability and improve outcomes for the community.

Service standards	2022–23 Target/Est.	2022–23 Est. Actual	2023–24 Target/Est.
Effectiveness measure			
Overall customer satisfaction with IGEM assurance activities ²	80%	84%	80%
Efficiency measure			
Average cost per assurance activity (\$'000)	233	254	233

Notes:

1. This service area was previously named 'Emergency management assurance and advice' in the *2022–23 Service Delivery Statements* and has been changed to more accurately describe the service area in accordance with IGEM's functions in the *Disaster Management Act 2003*.
2. The wording of this service standard has been re-worded from the *2022–23 Service Delivery Statements* and was previously 'overall customer satisfaction'. The wording has been amended to clarify that it is measuring satisfaction 'with IGEM assurance activities'. No change has been made to the calculation methodology.

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.

Office of the Inspector-General of Emergency Management	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue	4,491	4,662	4,620
Other revenue	592	692	607
Total income	5,083	5,354	5,227
Expenses			
Disaster management assurance and advice	5,083	5,354	5,227
Total expenses	5,083	5,354	5,227
Operating surplus/deficit	..	..	..
Net assets	2,196	2,774	2,774

Staffing

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

Service area	2022–23 Budget	2022–23 Est. Actual	2023–24 Budget
Disaster management assurance and advice	22	22	22
Total FTEs	22	22	22

Budgeted financial statements

Departmental income statement

Total expenses are estimated to be \$5.2 million in 2023–24, a decrease of \$127,000 from the 2022–23 Estimated Actual. The decrease is mainly due to the cost of the transition of IGEM officers to a new Aurion payroll instance in 2022–23 and the reprofiling of various projects to 2022–23. The decrease is partly offset by wage increases associated with enterprise bargaining arrangements.

Departmental balance sheet

The IGEM will have assets estimated at \$3 million at the end of 2023–24. The main liabilities relate to payables and accrued employee benefits estimated at \$222,000 at the end of 2023–24.

Controlled income statement

Office of the Inspector-General of Emergency Management	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
INCOME			
Appropriation revenue	4,491	4,662	4,620
Taxes	..	..	..
User charges and fees	..	..	..
Royalties and land rents	..	..	..
Grants and other contributions	592	692	607
Interest and distributions from managed funds	..	..	..
Other revenue	..	..	..
Gains on sale/revaluation of assets	..	..	..
Total income	5,083	5,354	5,227
EXPENSES			
Employee expenses	3,227	3,227	3,349
Supplies and services	1,242	1,413	1,249
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	614	714	629
Losses on sale/revaluation of assets	..	..	..
Total expenses	5,083	5,354	5,227
OPERATING SURPLUS/(DEFICIT)	..	..	..

Controlled balance sheet

Office of the Inspector-General of Emergency Management	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CURRENT ASSETS			
Cash assets	2,218	2,800	2,800
Receivables	88	186	186
Other financial assets	..	..	..
Inventories	..	..	..
Other	21	10	10
Non-financial assets held for sale	..	..	..
Total current assets	2,327	2,996	2,996
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	2	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	2	..	..
TOTAL ASSETS	2,329	2,996	2,996
CURRENT LIABILITIES			
Payables	36	109	109
Accrued employee benefits	97	113	113
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	133	222	222
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	133	222	222
NET ASSETS/(LIABILITIES)	2,196	2,774	2,774
EQUITY			
TOTAL EQUITY	2,196	2,774	2,774

Controlled cash flow statement

Office of the Inspector-General of Emergency Management	2022–23 Budget \$'000	2022–23 Est. Actual \$'000	2023–24 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	4,491	4,497	4,620
User charges and fees	1	1	1
Royalties and land rent receipts	..	..	..
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	132	132	132
Outflows:			
Employee costs	(3,227)	(3,227)	(3,349)
Supplies and services	(1,374)	(1,545)	(1,381)
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	(23)	(23)	(23)
Net cash provided by or used in operating activities	..	(165)	..
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	..	(165)	..
Cash at the beginning of financial year	2,218	2,965	2,800
Cash transfers from restructure	..	..	..
Cash at the end of financial year	2,218	2,800	2,800

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.

