

DOING WHAT MATTERS FOR QUEENSLAND

QUEENSLAND BUDGET 2024–25



SERVICE DELIVERY STATEMENTS

Queensland Fire Department



Queensland
Government

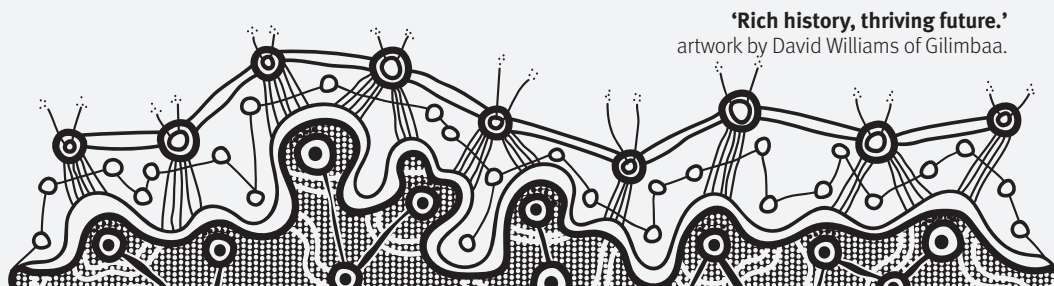
2024–25 Queensland Budget Papers

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

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

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Service Delivery Statements

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Queensland Fire Department

Portfolio overview

Minister for Fire and Disaster Recovery
The Honourable Nikki Boyd 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:

qfes.qld.gov.au

gra.qld.gov.au

Queensland Fire Department

Overview

Effective from 1 July 2024 the Queensland Fire and Emergency Services will be re-named to the Queensland Fire Department and is comprised of the following functions: Queensland Fire and Rescue, Rural Fire Service Queensland, and State Operations.

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

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

The Queensland Fire Department's strategic objectives are:

- 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
- safe and effective response that minimises the consequences of fires and emergencies
- connecting and supporting our people, partners and communities in recovery after fires and emergencies.

Contributions 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.

Key deliverables

In 2024–25, the department will:

- embed implementation of the new Queensland Fire Department to ensure there is an ongoing and specific focus on fire service delivery and support the reformed Queensland disaster management arrangements so that the government is best positioned to meet challenges that Queensland faces due to climate change, 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 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 Queensland volunteers
- 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 ensure information and communication technology (ICT) supports and enhances frontline service and operational capabilities and minimise risk to ICT assets disrupting response to Queensland communities.

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

Budget highlights

In the 2024–25 Queensland Budget, the government is providing:

- additional funding of \$5 million for the purchase of priority fire safety equipment such as thermal imaging cameras and rapid intervention team kits
- additional funding of \$4 million for remediation works at Ayr Fire and Rescue Station, associated with per- and polyfluoroalkyl substances (PFAS) contamination, with further planning around the future of the site to be undertaken
- funding of \$23.8 million for replacement and new fire and rescue appliances; \$19.5 million for replacement and new rural fire appliances
- funding of \$5 million to continue the delivery of the new permanent fire and rescue station at Greater Springfield; \$3.5 million for land acquisitions for replacement facilities at Babinda, Highfields and other future strategic areas; \$5.9 million to complete the delivery of new or upgraded rural fire brigade stations across Queensland; \$4.5 million to commence the delivery of the replacement Fire Communications Centre at Cairns
- funding of \$38.2 million towards high priority disaster resilience and mitigation infrastructure projects jointly funded by the Queensland and Australian Governments from Disaster Recovery Funding Arrangements Efficiencies.

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

Performance statement

Fire and Emergency Services¹

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	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
Effectiveness measures			
Rate of accidental residential structure fires reported (per 100,000 households)	<60	45.9	<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	8.4 minutes 12.9 minutes	<7.8 minutes <14 minutes
Percentage of building and other structure fires confined to room/object of origin	≥80%	79.7%	≥80%
Estimated percentage of households with smoke alarm/detector installed	95%	97.6%	95%
Percentage of building premises inspected and deemed compliant at first inspection	50%	54.8%	50%
Rate of Unwanted Alarm Activations per Alarm Signalling Equipment	<4	2.4	<4
Engagement levels of Rural Fire Service volunteers	80%	85%	80%
Efficiency measure			
Fire services expenditure per person ²	\$179	\$190 ³	\$183

Notes:

- The structure of this service area has changed for the 2024–25 *Service Delivery Statements* (SDS). As part of the Queensland Government's Disaster and Emergency Management Reform Program, transition of the State Emergency Service (SES) and Queensland's disaster management functions, including administering disaster management legislation has transferred from Queensland Fire Department (QFD) to the Queensland Police Service (QPS) and will take effect from 1 July 2024. As a result, financial and non-financial performance can be found in the QPS 2024–25 SDS.
- The wording of this service standard has changed for the 2024–25 SDS and was previously "Fire and emergency services expenditure per person". It has been renamed "fire services" per person to reflect the revised scope of the department from 2024–25 resulting from the Disaster and Emergency Management Reform Program. The underlying calculation methodology, which is based on departmental expenditure, remains unchanged.
- The variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is mainly due to the continuing recruitment of additional firefighters to fulfil the government's commitment to provide an additional 357 full-time equivalent firefighter positions over 5 years commencing 2020–21 and operational response for bushfire and severe weather disaster events during 2023–24.

Departmental budget summary

The table below shows the total resources available in 2024–25 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Queensland Fire Department	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ^{1,2,3}	208,386	261,956	250,068
Other revenue	732,068	744,305	737,301
Total income	940,454	1,006,261	987,369
Expenses			
Fire services	923,845	989,652	960,760
Total expenses	923,845	989,652	960,760
Operating surplus/deficit	16,609	16,609	26,609
Net assets	1,108,430	1,172,250	1,212,321
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue ¹	948,751	962,623	2,260,556
Other administered revenue	100	100	100
Total revenue	948,851	962,723	2,260,656
Expenses			
Transfers to government	100	100	100
Administered expenses	948,751	962,623	2,260,556
Total expenses	948,851	962,723	2,260,656
Net assets	..	..	..

Notes:

1. Includes state and Australian Government funding.
2. The 2023–24 Budget excludes \$5.1 million to be received (cash) in 2023–24 for 2022–23, relating to enterprise bargaining outcomes.
3. The 2023–24 Estimated Actual excludes \$36.8 million to be received (cash) in 2023–24 for 2022–23, relating to enterprise bargaining outcomes and continued recruitment activities of additional firefighters to fulfil the government's commitment to provide an additional 357 full-time equivalent firefighter positions over 5 years commencing 2020–21.

Staffing

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

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Fire and Emergency Services	4,145	4,145	4,121 ¹
Total FTEs	4,145	4,145	4,121¹

Note:

- The variance between the 2023–24 Estimated Actual and 2024–25 Budgeted FTE is mainly attributable to the transition of additional SES FTEs received by QFD in 2023–24, to the QPS from 1 July 2024, as part of the Disaster and Emergency Management Reform Program.

Capital program

The 2024–25 Queensland Fire Department capital program of \$138.4 million supports the provision of fire and rescue, and rural fire services throughout Queensland. The program will fund facilities, fire appliances and essential operational equipment.

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

	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	125,004	144,063	138,402
Capital grants	11,712	10,283	..
Total capital outlays	136,716	154,346¹	138,402

Note:

- The 2023–24 Estimated Actual is more than the 2023–24 Budget mainly due to accelerated land acquisitions for planned capital projects and upgrade of firefighting equipment.

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 \$987.4 million in 2024–25, a decrease of \$18.9 million from the 2023–24 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.

Total expenses are estimated to be \$960.8 million in 2024–25. This is a \$28.9 million decrease from the 2023–24 Estimated Actual. The decrease is mainly due to additional expenditure in 2023–24 associated with operational response for bushfire and severe weather disaster events during 2023–24, and the redirection of funding to support the continued uplift in the Rural Fire Service Queensland (RFSQ) capital program.

The estimated operating surplus in 2024–25 of \$26.6 million is required to fund the sustainable delivery of the Queensland Fire Department capital program. This is an increase of \$10 million from the 2023–24 Estimated Actual, primarily due to the redirection of funding to support the continued uplift in the RFSQ capital program.

Administered income statement

The Queensland Reconstruction Authority's (QRA) administrative funding arrangements transferred from the Department of State Development, Infrastructure, Local Government and Planning to QFD, effective 18 December 2023, as set out in the Administrative Arrangement Order (No.2) 2023. The effective date of transfer for financial reporting purposes is from 1 January 2024.

The 2024–25 administered expenses estimate mainly represents 12 months of grants and subsidies payments to the QRA to fund its disaster recovery and resilience programs. This is an increase of \$1.298 billion from the 2023–24 Estimated Actual due to the transfer of QRA administrative funding arrangements taking effect from 1 January 2024, and additional grant funding required by QRA in 2024–25 to support recovery from the extensive disaster events that occurred in 2023–24.

Departmental balance sheet

The Queensland Fire Department's major assets are property, plant and equipment (\$1.180 billion) and cash and receivables (\$118.8 million). Non-current assets are expected to increase 14 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 (\$48.2 million) and accrued employee benefits (\$24.2 million), with the value of these estimated to remain at current levels through to 2027–28.

Controlled income statement

Queensland Fire Department	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
INCOME			
Appropriation revenue	208,386	261,956	250,068
Taxes	660,010	656,150	666,320
User charges and fees	53,100	53,100	51,261
Royalties and land rents	..	..	..
Grants and other contributions	16,008	31,382	16,007
Interest and distributions from managed funds	1,847	2,570	2,610
Other revenue	1,103	1,103	1,103
Gains on sale/revaluation of assets	..	..	..
Total income	940,454	1,006,261	987,369
EXPENSES			
Employee expenses	575,611	621,534	625,354
Supplies and services	252,245	272,660	276,736
Grants and subsidies	39,172	37,923	1,018
Depreciation and amortisation	43,905	44,091	44,091
Finance/borrowing costs	58	58	58
Other expenses	12,334	12,866	12,983
Losses on sale/revaluation of assets	520	520	520
Total expenses	923,845	989,652	960,760
OPERATING SURPLUS/(DEFICIT)	16,609	16,609	26,609

Controlled balance sheet

Queensland Fire Department	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
CURRENT ASSETS			
Cash assets	54,338	105,388	50,442
Receivables	86,238	68,319	68,319
Other financial assets	..	..	..
Inventories	8,064	6,960	6,960
Other	6,068	6,924	6,924
Non-financial assets held for sale	..	..	..
Total current assets	154,708	187,591	132,645
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	1,006,635	1,085,826	1,179,733
Intangibles	150	150	54
Other	..	..	..
Total non-current assets	1,006,785	1,085,976	1,179,787
TOTAL ASSETS	1,161,493	1,273,567	1,312,432
CURRENT LIABILITIES			
Payables	24,985	48,172	48,172
Accrued employee benefits	19,142	24,186	24,186
Interest bearing liabilities and derivatives	2,641	3,072	1,899
Provisions	..	..	..
Other	2,115	351	351
Total current liabilities	48,883	75,781	74,608
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	4,180	25,536	25,503
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	4,180	25,536	25,503
TOTAL LIABILITIES	53,063	101,317	100,111
NET ASSETS/(LIABILITIES)	1,108,430	1,172,250	1,212,321
EQUITY			
TOTAL EQUITY	1,108,430	1,172,250	1,212,321

Controlled cash flow statement

Queensland Fire Department	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	213,506	298,761	250,068
User charges and fees	59,125	59,125	57,286
Royalties and land rent receipts	..	..	..
Grants and other contributions	5,790	20,632	5,140
Interest and distribution from managed funds received	1,847	2,570	2,610
Taxes	660,010	656,150	666,320
Other	25,675	25,675	25,675
Outflows:			
Employee costs	(580,731)	(637,313)	(625,354)
Supplies and services	(276,817)	(297,232)	(301,308)
Grants and subsidies	(39,172)	(37,923)	(1,018)
Borrowing costs	..	..	..
Other	(8,661)	(8,661)	(8,661)
Net cash provided by or used in operating activities	60,572	81,784	70,758
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	(125,004)	(144,063)	(138,402)
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(124,504)	(143,563)	(137,902)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	21,800	21,329	16,600
Appropriated equity injections	21,800	21,329	16,600
Non-appropriated equity injections	..	..	..
Outflows:			
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	..	..	..
Net cash provided by or used in financing activities	17,398	16,927	12,198
Net increase/(decrease) in cash held	(46,534)	(44,852)	(54,946)
Cash at the beginning of financial year	100,872	150,240	105,388
Cash transfers from restructure	..	..	..
Cash at the end of financial year	54,338	105,388	50,442

Administered income statement

Queensland Fire Department	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
INCOME			
Appropriation revenue	948,751	962,623	2,260,556
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	..	..	..
Total income	948,851	962,723	2,260,656
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	948,751	962,623	2,260,556
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	100	100	100
Total expenses	948,851	962,723	2,260,656
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Queensland Fire Department	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
CURRENT ASSETS			
Cash assets
Receivables
Other financial assets
Inventories
Other
Non-financial assets held for sale
Total current assets
NON-CURRENT ASSETS			
Receivables
Other financial assets
Property, plant and equipment
Intangibles
Other
Total non-current assets
TOTAL ASSETS
CURRENT LIABILITIES			
Payables
Transfers to Government payable
Accrued employee benefits
Interest bearing liabilities and derivatives
Provisions
Other
Total current liabilities
NON-CURRENT LIABILITIES			
Payables
Accrued employee benefits
Interest bearing liabilities and derivatives
Provisions
Other
Total non-current liabilities
TOTAL LIABILITIES
NET ASSETS/(LIABILITIES)
EQUITY			
TOTAL EQUITY

Administered cash flow statement

Queensland Fire Department	2023–24 Adjusted Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	948,751	962,623	2,260,556
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
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	(948,751)	(962,623)	(2,260,556)
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(100)	(100)	(100)
Net cash provided by or used in operating activities	..	..	..
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	..	..	..
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	..	..	..
Payments for investments	..	..	..
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	..	..	..
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	..	..	..
Appropriated equity injections	..	..	..
Non-appropriated equity injections	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Appropriated equity withdrawals	..	..	..
Non-appropriated equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	..	..
Cash at the beginning of financial year	..	..	..
Cash transfers from restructure	..	..	..
Cash at the end of financial year	..	..	..

Statutory body

Queensland Reconstruction Authority

Overview

Queensland Reconstruction Authority's (QRA) vision is 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.

Contribution to the government's objectives for the community

The agency 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.

Key deliverables

In 2024–25, QRA will:

- deliver acquittal of the 2023–24 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 2023–24 including bushfire, flooding, storm and cyclone events
- incorporate additional responsibilities in the areas of resilience, risk reduction and disaster preparedness from 1 July 2024 with an uplift in staff as part of the significant reforms to Queensland's disaster management arrangements
- prioritise and coordinate disaster resilience funding programs, while supporting local governments and communities to build knowledge and capacity that drives best practice, maximises risk reduction and builds resilience
- manage the Queensland based projects established under the Disaster Ready Fund, Emergency Response Fund and other Commonwealth 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 Get Ready Queensland and the If It's Flooded Forget It programs.

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

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 through:

- overseeing the coordination of disaster recovery operations and supporting local governments in their recovery and reconstruction processes following natural disasters
- managing the assessment, progress, close-out and acquittal of DRFA expenditure to ensure timely delivery of projects and 100 per cent reimbursement of the Australian Government's contribution towards eligible costs.

QRA also leads the coordination of disaster resilience activities and policy in Queensland, including increasing public awareness to ensure communities are prepared for future disaster events through education initiatives such as Get Ready Queensland and If It's Flooded, Forget It; and coordinating the delivery of disaster resilience building programs.

Service standards	2023–24 Target/Est.	2023–24 Est. Actual	2024–25 Target/Est.
Effectiveness measures			
Percentage of reconstruction projects completed within Disaster Recovery Funding Arrangements (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%	82%	80%
Efficiency measure			
Operational administration cost per \$1,000 of disaster event damage over active reconstruction program lifespan ¹	<\$25.00	\$3.26	<\$25.00

Note:

1. The variance between the 2023–24 Target/Estimate and the 2023–24 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 30 June in the respective years.

Service area	2023–24 Budget	2023–24 Est. Actual	2024–25 Budget
Coordination of natural disaster recovery and resilience activities ¹	134	165	165
Total FTEs	134	165	165

Note:

- The variance between the 2023–24 Budget and the 2023–24 Estimated Actual is due to an additional 31 FTEs approved during the year to support the transition of disaster management functions from QFD to QRA.

Capital program

In 2024–25, the Queensland Reconstruction Authority has capital grants of \$1.889 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):

- \$1.822 billion for Disaster Recovery Funding Arrangements (DRFA), will be paid to councils, Queensland Government departments and agencies for reconstruction, betterment and other projects relating to natural disaster events between 2020 and 2024. This program is jointly funded by the Queensland Government and the Australian Government
- \$38.2 million as part of \$95.4 million towards high priority disaster resilience and mitigation infrastructure projects jointly funded by the Queensland and Australian Governments from DRFA Efficiencies
- \$13.1 million towards the \$65.5 million Queensland Resilience and Risk Reduction Fund, 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
- \$7 million as part of the \$28 million Recovery and Resilience Grants to support 14 local government areas hardest hit by the 2019 North Queensland Monsoon Trough, funded by the Australian Government
- \$6.7 million from the Emergency Response Fund, to assist recovery and post-disaster initiatives in communities significantly impacted by the South East Queensland Rainfall and Flooding event, funded by the Australian Government
- \$2 million as part of the \$10 million North Queensland Natural Disasters Mitigation Program to help councils in North and Far North Queensland reduce their disaster risk and assist in reducing the growth of insurance costs for residents, businesses and the community
- \$268,000 as part of the \$10.8 million National Flood Mitigation Infrastructure Program to deliver projects that assist communities to prepare for future flood events, funded by the Australian Government.

	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
Capital purchases	..	..	..
Capital grants	1,703,147	1,734,458	1,889,148
Total capital outlays	1,703,147	1,734,458	1,889,148

Further information about the QRA capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be 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 may be included in the figure quoted above.

Financial statements

Income statement

Major variations between 2023–24 Estimated Actual and 2024–25 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 in line with the increase in grants income and is mainly due to DRFA grant payments expected to be made to support recovery from the extensive disaster events that occurred in 2023–24.

Balance sheet

QRA's 2024–25 net asset position is expected to remain unchanged from the 2023–24 Estimated Actual. The balance sheet is primarily made up of cash holdings and receivables offset by payables.

Income statement

Queensland Reconstruction Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
INCOME			
Taxes	..	..	..
User charges and fees	..	..	..
Grants and other contributions	2,085,926	2,099,798	2,260,556
Interest and distributions from managed funds	..	..	..
Other revenue	400	400	..
Gains on sale/revaluation of assets	..	..	..
Total income	2,086,326	2,100,198	2,260,556
EXPENSES			
Employee expenses	21,460	24,160	26,797
Supplies and services	42,250	30,857	34,170
Grants and subsidies	2,021,454	2,044,019	2,198,975
Depreciation and amortisation	550	550	2
Finance/borrowing costs	..	..	..
Other expenses	612	612	612
Losses on sale/revaluation of assets	..	..	..
Total expenses	2,086,326	2,100,198	2,260,556
OPERATING SURPLUS/(DEFICIT)	..	..	..

Balance sheet

Queensland Reconstruction Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
CURRENT ASSETS			
Cash assets	73,954	21,637	21,639
Receivables	12,335	14,860	14,860
Other financial assets	..	..	..
Inventories	..	..	..
Other	450	528	528
Non-financial assets held for sale	..	..	..
Total current assets	86,739	37,025	37,027
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	120	9	7
Intangibles	..	1	1
Other	..	..	..
Total non-current assets	120	10	8
TOTAL ASSETS	86,859	37,035	37,035
CURRENT LIABILITIES			
Payables	1,442	2,436	2,436
Accrued employee benefits	369	515	515
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	1,811	2,951	2,951
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	1,811	2,951	2,951
NET ASSETS/(LIABILITIES)	85,048	34,084	34,084
EQUITY			
TOTAL EQUITY	85,048	34,084	34,084

Cash flow statement

Queensland Reconstruction Authority	2023–24 Budget \$'000	2023–24 Est. Actual \$'000	2024–25 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
User charges and fees	..	..	..
Grants and other contributions	2,085,926	2,099,798	2,260,556
Interest and distribution from managed funds received	..	..	..
Taxes	..	..	..
Other	101,577	207,856	221,717
Outflows:			
Employee costs	(21,460)	(24,160)	(26,797)
Supplies and services	(143,334)	(238,220)	(255,794)
Grants and subsidies	(2,021,454)	(2,044,019)	(2,198,975)
Borrowing costs	..	..	..
Other	(705)	(705)	(705)
Net cash provided by or used in operating activities	550	550	2
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	550	550	2
Cash at the beginning of financial year	73,404	21,087	21,637
Cash transfers from restructure	..	..	..
Cash at the end of financial year	73,954	21,637	21,639

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.



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Service Delivery Statements

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