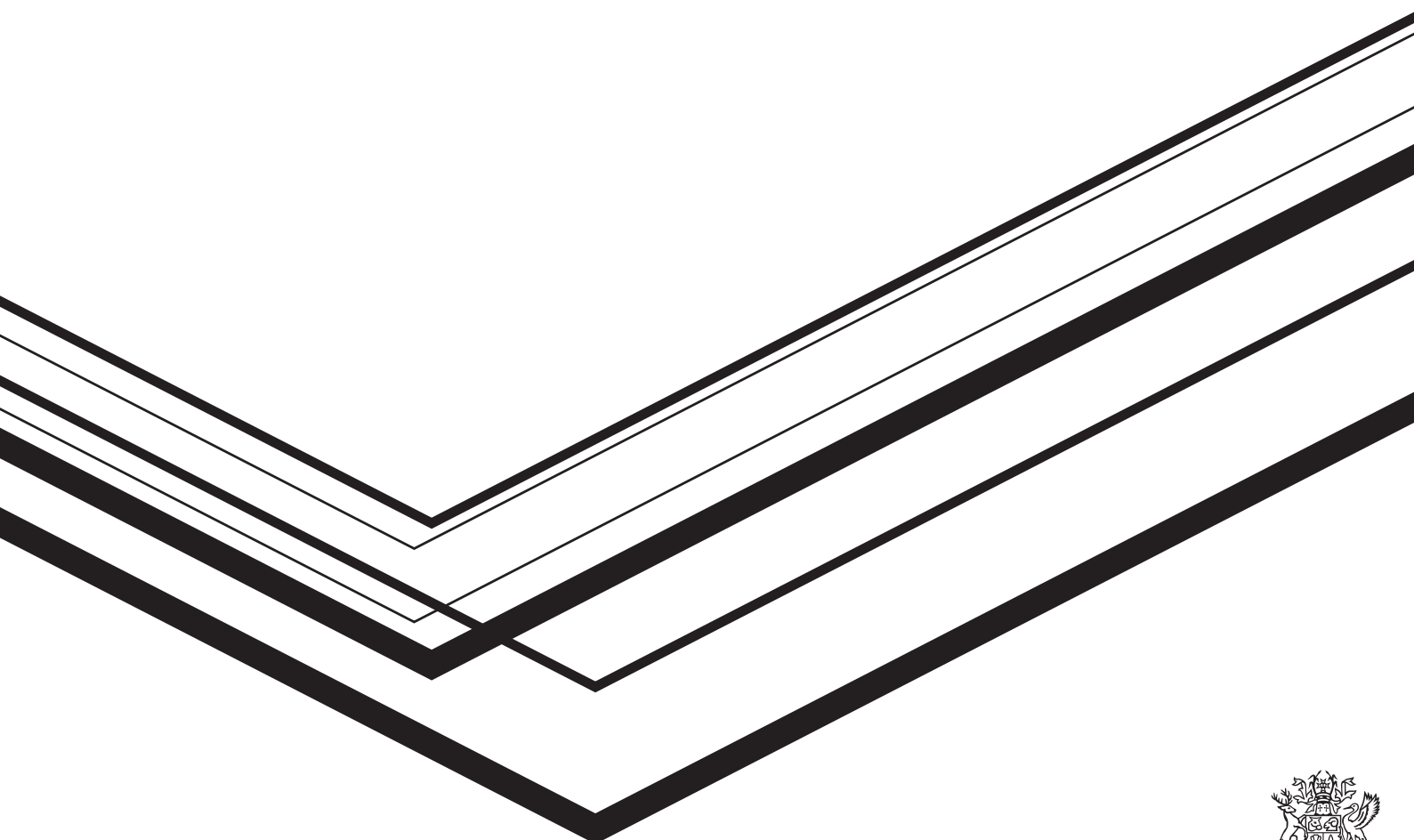


Service Delivery Statements

# **Department of National Parks, Sport and Racing**



# **2015-16 Queensland Budget Papers**

- 1. Budget Speech**
- 2. Budget Strategy and Outlook**
- 3. Capital Statement**
- 4. Budget Measures**
- 5. Service Delivery Statements**

## **Appropriation Bills**

## **Jobs Now, Jobs for the Future - Queensland Government employment plan**

## **Budget Highlights**

The suite of Budget Papers is similar to that published in 2014-15.

The Budget Papers are available online at [www.budget.qld.gov.au](http://www.budget.qld.gov.au)

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## **Service Delivery Statements**

ISSN 1445-4890 (Print)  
ISSN 1445-4904 (Online)



# Department of National Parks, Sport and Racing

## Summary of portfolio

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# Portfolio overview

## Ministerial and portfolio responsibilities

The table below represents the agencies and services which are the responsibility of the Minister for Environment and Heritage Protection and Minister for National Parks and the Great Barrier Reef and the Minister for Agriculture and Fisheries and Minister for Sport and Racing:

### **Minister for Environment and Heritage Protection and Minister for National Parks and the Great Barrier Reef**

**The Honourable Dr Steven Miles MP**

### **Minister for Agriculture and Fisheries and Minister for Sport and Racing**

**The Honourable Bill Byrne MP**

### **Department of National Parks, Sport and Racing**

**Director-General: Dr John Glaister**

**Service area 1:** National Parks

**Service area 2:** Sport and Recreation

**Service area 3:** Racing

Additional information can be sourced from [www.npsr.qld.gov.au](http://www.npsr.qld.gov.au)

# Departmental overview

The Department of National Parks, Sport and Racing's vision is for flourishing parks and forests, physically active Queenslanders and public confidence in the racing industry.

Consistent with this vision, the department supports the Government's commitments through protecting and managing our parks and forests and the Great Barrier Reef for current and future generations, supporting and encouraging active participation in physical activity and ensuring the integrity of the racing industry throughout the State.

The department's objectives are that:

- Queensland's outstanding parks and forests are protected, enjoyed and cherished now and into the future, enhancing Queenslanders' wellbeing and prosperity
- Queenslanders lead active and healthy lifestyles through participation in physical activity
- the Queensland racing industry operates with integrity
- the department is a capable and streamlined, customer-centric organisation.

The department contributes to the Queensland Government's objectives for the community through:

- creating jobs and a diverse economy by partnering with industry to support Queensland's tourism aspirations and deliver best practice sustainable ecotourism experiences; implementing policies to support sustainable commercial tourism in parks and forests; supporting partnerships with Traditional Owners for services on protected areas; and investing in fit-for-purpose, quality infrastructure for the future of the racing industry
- delivering quality frontline services by providing effective parks and forests booking systems that are fast, reliable, informative, flexible and customer-focused; streamlining and improving consistency in the way permits are administered; providing safe, sustainable, enjoyable visitor experiences through interpretation, education and communication; developing and delivering programs, workshops and resources aimed at encouraging Queenslanders, particularly young people, to be more physically active; and working in consultation with schools and education bodies to deliver nature-based education programs and attract young people to parks and forests
- protecting the environment by managing parks, forests and the Great Barrier Reef to sustain natural and cultural values and build environmental resilience, to ensure healthy species and ecosystems for future generations; delivering effective protected area planning and performance management systems and establishing strong partnerships with Traditional Owners and other organisations and agencies to deliver benefits to parks and forests, the ecosystems and species within them, and the community
- building safe, caring and connected communities by engaging with volunteers, Traditional Owners, recreational interest groups, neighbours and the private sector to assist with conservation management, interpretation and maintenance of visitor facilities and recreational assets in parks and forests; working in partnership with other agencies and the community to enhance disaster preparedness and environmental recovery of national parks; building capacity through the sport and active recreation sector to encourage sustainability into the future; enabling Queenslanders to enjoy physical activity opportunities by managing purpose-built sport and active recreation facilities; optimising performance of elite Queensland athletes and coaches to succeed internationally; and supporting country racing to create economic and community benefits in regions.

Strategic challenges for the department include:

- protecting the increasing national parks estate against biosecurity and climate risks
- preserving the natural and cultural values within Queensland's terrestrial and marine protected areas while maintaining use and access objectives of diverse stakeholder groups
- maintaining effective and collaborative management of parks and forests with Traditional Owners
- creating behaviours for lifelong participation in physical activity
- supporting Queenslanders' increasing interests in non-traditional physical activities
- ensuring that the operation and integrity of racing in Queensland meets the expectations of the Queensland Government, industry and community.

# Service performance

## Service approach

The department has three service areas related to its objectives: National Parks, Sport and Recreation, and Racing.

## Performance statement

### National Parks

#### Service area objective

Management of our parks and forests sustains natural and cultural values, builds environmental resilience to ensure healthy species and ecosystems, and facilitates ecotourism, recreation and heritage experiences.

#### Service area description

The service area:

- manages parks and forests for conservation and for people, including fire, pest and weed management
- facilitates ecotourism, recreation and heritage experiences within parks and forests, including building and maintaining visitor and tourism infrastructure
- provides protected area services with Traditional Owners and Indigenous communities, including the implementation of Indigenous joint management plans and agreements
- manages parks and forests permissions, including administering permits and authorities for tourism, infrastructure and sustainable resource use, and delivering a streamlined permit system
- delivers field management in the Great Barrier Reef in partnership with the Australian Government.

### 2015-16 service area highlights

In 2015-16, the service area will deliver key Government commitments and initiatives by:

- delivering \$12 million in Great Barrier Reef and national park islands conservation and compliance programs as part of the \$17 million State-Commonwealth Joint Great Barrier Reef Field Management Program
- ensuring that joint management arrangements for Naree Budjong Djarra National Park and Peel Island are delivered in accordance with the Indigenous Management Agreement
- progressing amendments to relevant provisions of the *Nature Conservation Act 1992* to ensure the Act delivers appropriate protections for Queensland's national parks
- protecting the Daisy Hill forest by ensuring the Daisy Hill Regional Park is managed in accordance with the management principles set out in the *Nature Conservation Act 1992*
- saving the Moolooloona Logging Area from development of large-scale motorbike facilities on the site
- providing for infrastructure to support parks and forests conservation and visitor experiences, including a refurbished visitor centre at Carnarvon National Park, improving amenities at Dundubara and Eurong on Fraser Island and upgrading day-use and camping areas at Danbulla State Forest on the Atherton Tablelands
- committing \$3.1 million to employ 22 rangers in Cape York national parks, strengthen management of these areas' natural and cultural values and support Indigenous joint management and employment opportunities
- implementing strategic fire and pest management programs to mitigate threats to parks and forests and ensure Queensland Parks and Wildlife Service is a good neighbour
- progressing the declaration of two new fish habitat areas and the extension of one fish habitat area in Central Queensland.

Department of National Parks, Sport and Racing	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: National Parks</b>				
<b>Service standards</b> <i>Effectiveness measures</i> Percentage of the Protection and Wildfire Mitigation Zones prescribed burning target achieved on Queensland Parks and Wildlife Service (QPWS) managed estate to protect life and property	1	90%	100%	90%
Percentage of the QPWS managed estate prescribed burning target achieved to protect life, property and biodiversity	2	80%	80%	80%
<i>Efficiency measures</i> Delivery of park management infrastructure projects on QPWS managed estate, as measured by the capital works activity index	3	New measure	New measure	80-100
Delivery of visitor and tourism facility infrastructure projects on QPWS managed estate, as measured by the capital works activity index	3	New measure	New measure	80-100

Notes:

1. This service standard focuses on protecting key community interests, i.e. specifically identified critical areas close to residences and other urban zones. Annually 20% of the QPWS estate Protection and Wildfire Mitigation Zones are targeted for hazard reduction prescribed burning. QPWS has exceeded its 2014-15 target following an escalated hazard reduction burn program.
2. This service standard reflects the recommendation of the 2009 Victorian Bushfires Royal Commission that a 5% target for prescribed burning of the state should be established. For the QPWS managed estate, this target refers to flammable/treatable areas only (i.e. it excludes rainforest, sand dunes, wetlands etc.) and equates to approximately 600,000 hectares.
3. The capital works activity index is calculated by averaging the percentage of capital works projects completed and the percentage of capital works budget expended. The target is a numeric range. An index result between 80 and 100 indicates the effective delivery of the majority of the planned infrastructure projects.

## Sport and Recreation

### Service area objective

Support and encourage active participation in physical activity.

### Service area description

The service area:

- engages young people to encourage lifelong participation in physical activity
- supports a wide range of physical activities, including sport and other active recreation-based activities
- activates places and spaces for sport and active recreation, including making the most of government-owned facilities
- builds strong partnerships across government, the community and commercial sector to boost participation in physical activity
- supports and develops elite Queensland athletes through provision of coaching and related support services.

The service area delivers a suite of initiatives including:

- developing and delivering a suite of funding programs to support community sport and active recreation needs
- education and training programs that contribute to building the capacity of the sport and recreation sector
- providing resources for parents and teachers aimed at encouraging all Queenslanders, particularly young people, to be more physically active
- the management of purpose-built sport and active recreation facilities, including the Queensland Recreation Centres
- developing elite athletes at the Queensland Academy of Sport.

### Services

- Community Support
- Queensland Academy of Sport

### 2015-16 service area highlights

In 2015-16, the service area will deliver key Government commitments and initiatives by:

- improving local sporting facilities through:
  - delivering a major upgrade to the Gap Football Club clubhouse and sporting fields
  - contributing to the upgrade of the Cannon Hill Parish Community Pool
- supporting grassroots sport and recreation clubs through the Get in the Game initiative, with \$45.7 million allocated in 2015-16 across the four key programs:
  - \$5 million for Get Started Vouchers to provide vouchers of up to \$150 to encourage more children and young people to play sport and become involved in recreation activities
  - \$3.5 million for Get Going Clubs to support not-for-profit sport and active recreation organisations with creating and providing access to participation opportunities
  - \$19.2 million for Get Playing for new or upgraded sport and active recreation facility projects
  - \$18 million for Get Playing Plus for major new or upgraded sport and active recreation places and spaces
- completing the \$7.1 million redevelopment of the Sunshine Coast Recreation Centre
- completing the replacement of the athletics track at the Townsville Sports Reserve
- providing \$250,000 to construct a canoe launching facility and boardwalk at David Fleay Wildlife Park, in partnership with Gold Coast Waterways Authority which is contributing \$295,000 towards the total project cost of \$545,000
- supporting Queensland athletes through the Queensland Academy of Sport in their preparations for the 2016 Olympic and Paralympic Games and the 2018 Commonwealth Games.



Department of National Parks, Sport and Racing	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Sport and Recreation</b>				
<b>Service: Community Support</b>				
<b>Service standards</b> <i>Effectiveness measures</i> Participants' overall satisfaction with the department's education and training programs	1	New measure	New measure	85%
Percentage of young people redeeming a Get Started voucher who have not played club sport before	2	20%	28.6%	20%
<i>Efficiency measure</i> Grant monies paid as a percentage of the total grant budget	3	New measure	New measure	80%
<b>Service: Queensland Academy of Sport</b>				
<b>Service standards</b> <i>Effectiveness measure</i> Percentage of athletes selected for national teams from the Queensland Academy of Sport	4	25%	25%	25%
<i>Efficiency measure</i> Ratio of elite athletes direct coaching and specialist services costs to administration support costs	5	19:1	23:1	23:1

Notes:

1. This service standard measures participants' overall satisfaction with the department's Building Active Communities Workshops and Get Active Queensland Accreditation Program. This measure replaces the discontinued service standard 'Participant satisfaction with the department's sport and active recreation programs'. The scope of the service standard has changed to remove satisfaction with Queensland Recreation Centres, which will be captured as a separate operational measure from 2016-17. The target has also changed from 95% to 85% to take into account new Building Active Communities Workshop Framework and Implementation methods, which will commence in 2015.
2. This service standard measures the effectiveness of the Get Started program. As the program operates on a calendar year basis, the 2014-15 target relates to the 2015 calendar year and the 2015-16 target relates to the 2016 calendar year. The 2014-15 result is higher than expected due to a greater program profile being achieved by targeted marketing strategies undertaken through regional offices.
3. This service standard measures the efficiency of the department's project management in delivering grant funding to organisations as a percentage of the total grant budget. Performance for this service standard is calculated using the total grant funding delivered to clients divided by the total grant budget (within administrative guidelines). This measure will only capture the programs that are delivered as part of the ongoing core suite of Sport and Recreation business. It will not include funding for one-off grants, reimbursements, redemption payments, pilot project grants or sponsorships. New programs will be added to the portfolio as they are developed.
4. This service standard measures the effectiveness of the Queensland Academy of Sport in achieving its goal to have Queensland athletes represented in national teams.
5. This service standard measures how efficiently resources are allocated to Queensland Academy of Sport frontline service delivery.

## Racing

### Service area objective

Maintain public confidence in, and ensure the integrity of, the Queensland racing industry.

### Service area description

The service area:

- provides assessments and investigation services to promote an accountable, ethical and responsible Queensland racing industry
- provides financial assistance including funding for facility upgrades and additional country race meetings
- delivers independent, effective and quality assured drug control services to the Queensland racing industry.

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

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

The Office of Racing Regulation and the Racing Animal Welfare and Integrity Board also monitor, advise and make recommendations to the chief executive and Queensland's principal racing authority regarding the welfare and integrity of licensed racing animals.

### 2015-16 service area highlights

In 2015-16 the service area will deliver key Government commitments and initiatives by:

- contributing to the implementation of the accepted recommendations of the Commission of Inquiry into the Queensland Greyhound Racing Industry to strengthen and improve the integrity and public confidence in the industry
- reviewing the *Racing Act 2002* to ensure the Act addresses contemporary developments in the racing industry
- continuing to fund major racing infrastructure projects
- providing \$1 million to fund 20 additional country race meetings to contribute to regional economies and support the long-term sustainability of the Queensland racing industry.

Department of National Parks, Sport and Racing	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: Racing</b>				
<b>Service standards</b>				
<i>Effectiveness measures</i>				
Percentage of <i>Racing Act 2002</i> annual assessment non-compliance issues resolved within required timeframes	1	85%	85%	..
Percentage of drug sample analyses from licensed racing animals completed and reported as negative (nothing to report) within 10 working days as agreed with Racing Queensland	2	95%	99%	95%
<i>Efficiency measure</i>	3			

Notes:

1. A 2015-16 Target/Est. has not been provided as this measure is being reviewed in response to concerns raised in the Greyhound Racing Commission of Inquiry report.
2. This service standard measures the effectiveness of the Racing Science Centre in meeting the service standards negotiated with the Queensland racing industry. The wording of this service standard has changed from the 2014-15 Service Delivery Statements to improve clarity. The previous wording was 'Percentage of drug sample analyses from licensed racing animals completed and reported within 10 working days'.
3. An efficiency measure is being developed and will be included in a future Service Delivery Statement.

## Administered items

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

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

In addition, in 2014-15 the department received the first payment of the Exclusive Wagering Authority fee. A component of this fee will deliver funds to support racing infrastructure developments. Future payments will be received in accordance with the timelines of the agreement, with the next payment due in 2016-17.

The Government is providing total funding of \$30 million over two years, including \$15 million in 2015-16, to develop and build a State netball facility at the Queensland Sports and Athletics Centre, in partnership with Netball Queensland.

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

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

## Discontinued measures

Performance measures included in the 2014-15 Service Delivery Statements that have been discontinued or replaced are reported in the following table with estimated actual results. For those measures which are being discontinued from the Service Delivery Statement because they do not demonstrate the effectiveness or efficiency of services, please refer to the notes below for further information about where these measures will continue to be reported.

Department of National Parks, Sport and Racing	Notes	2014-15 Target/Est.	2014-15 Est. Actual	2015-16 Target/Est.
<b>Service area: National Parks</b>				
Delivery of visitor and tourism facility and park management infrastructure projects on Queensland Parks and Wildlife Service (QPWS) managed estate, as measured by the capital works activity index	1	80-100	80	Discontinued measure
<b>Service area: Sport and Recreation</b>				
Participant satisfaction with the department's sport and active recreation programs	2	95%	96%	Discontinued measure

Notes:

1. This service standard has been replaced with two new service standards to separately measure the effective delivery of visitor and tourism facility and park management infrastructure projects.
2. This service standard has been replaced with a new service standard 'Participants' overall satisfaction with the department's education and training programs', which measures participants' satisfaction with the department's Building Active Communities Workshops and Get Active Queensland Accreditation Program. The scope of the new service standard has changed to remove satisfaction with Queensland Recreation Centres, which will be captured as a separate operational measure from 2015-16.

# Departmental budget summary

The table below shows the total resources available in 2015-16 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of National Park, Sport and Racing	2014-15 Budget \$'000	2014-15 Est. Actual \$'000	2015-16 Budget \$'000
<b>CONTROLLED</b>			
<b>Income</b>			
Appropriation revenue			
Deferred from previous year/s	62,590	(30,458)	72,062
Balance of service appropriation	291,726	302,687	275,319
Other revenue	64,662	59,422	60,197
<b>Total income</b>	<b>418,978</b>	<b>331,651</b>	<b>407,578</b>
<b>Expenses</b>			
National Parks	206,566	203,151	207,062
Sport and Recreation	128,034	106,223	146,403
Racing	85,449	25,826	50,853
<b>Total expenses</b>	<b>420,049</b>	<b>335,200</b>	<b>404,318</b>
<b>Operating surplus/deficit</b>	<b>(1,071)</b>	<b>(3,549)</b>	<b>3,260</b>
<b>Net assets</b>	<b>2,908,965</b>	<b>2,812,077</b>	<b>2,787,216</b>
<b>ADMINISTERED</b>			
<b>Revenue</b>			
Commonwealth revenue	..	..	..
Appropriation revenue	26,811	26,715	41,754
Other administered revenue	199	37,699	187
<b>Total revenue</b>	<b>27,010</b>	<b>64,414</b>	<b>41,941</b>
<b>Expenses</b>			
Transfers to government	199	37,699	187
Administered expenses	26,811	26,715	41,754
<b>Total expenses</b>	<b>27,010</b>	<b>64,414</b>	<b>41,941</b>
<b>Net assets</b>	<b>6,276</b>	<b>..</b>	<b>..</b>

## Service area sources of revenue

Sources of revenue 2015-16 Budget <sup>1</sup>					
Service area	Total cost \$'000	State contribution \$'000	User charges and fees \$'000	C'wealth revenue \$'000	Other revenue \$'000
National Parks	207,062	162,858	21,839	13,341	13,004
Sport and Recreation	146,403	138,408	7,494	..	40
Racing	50,853	46,115	227	..	4,252
<b>Total</b>	<b>404,318</b>	<b>347,381</b>	<b>29,560</b>	<b>13,341</b>	<b>17,296</b>

Note:

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

## Budget measures summary

This table shows a summary of budget measures relating to the department since the 2014-15 State Budget. Further details are contained in *Budget Paper 4*.

Department National Parks, Sport and Racing	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000
<b>Revenue measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2015-16 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
<b>Total revenue measures</b>					
<b>Administered</b>	..	..	..	..	..
<b>Departmental</b>	..	..	..	..	..
<b>Expense measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	1,544	..	..	..	..
2015-16 Budget					
Administered	..	15,000	15,000	..	..
Departmental	..	5,406	4,511	4,743	4,943
<b>Total expense measures</b>					
<b>Administered</b>	..	15,000	15,000	..	..
<b>Departmental</b>	1,544	5,406	4,511	4,743	4,943
<b>Capital measures</b>					
Up to and including 2014-15 MYR					
Administered	..	..	..	..	..
Departmental	1,192	..	..	..	..
2015-16 Budget					
Administered	..	..	..	..	..
Departmental	..	2,874	..	..	..
<b>Total capital measures</b>					
<b>Administered</b>	..	..	..	..	..
<b>Departmental</b>	1,192	2,874	..	..	..



## Departmental capital program

Capital purchases for the Department of National Parks, Sport and Racing in 2015-16 total \$38.6 million. The 2015-16 capital program directly supports the department's objectives through a significant capital works program in both National Parks and Sport and Recreation. In addition, there is ongoing replacement of plant and equipment and continued development and enhancement of systems to support delivery of the department's frontline services.

The Queensland Parks and Wildlife Service capital works program provides infrastructure critical for the management, enjoyment and protection of Queensland's parks and forests. In 2015-16, capital investments will total \$28.1 million, comprising \$12.3 million on various projects to improve recreation and visitor facilities; \$10.9 million towards management and access facilities; \$3.5 million to towards plant and equipment; and \$1.4 million towards system development.

Sport and Recreation Services will invest \$9.8 million in 2015-16 on priority capital upgrade projects at its Queensland Recreation Centres, Sports Reserves and Sport Houses throughout the state to enhance service delivery, provide greater participation outcomes and ensure a safe user environment. The 2015-16 program includes \$6.5 million towards the \$7.1 million redevelopment of the Sunshine Coast Recreation Centre.

## Capital budget

Department National Parks, Sport and Racing	Notes	2014-15 Budget \$'000	2014-15 Est. Actual \$'000	2015-16 Budget \$'000
<b>Capital purchases</b>	1			
Total land, buildings and infrastructure	2,3	26,868	21,532	32,799
Total plant and equipment	2	2,100	5,064	4,382
Total other capital		500	254	1,405
<b>Total capital purchases</b>		<b>29,468</b>	<b>26,850</b>	<b>38,586</b>

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. The movement in purchases from 2014-15 Budget to 2014-15 Estimated Actual is mainly due to the realignment of capital expenditure between different asset types and the deferral of capital funding from 2014-15 into 2015-16 for the completion of projects already commenced.
3. The increase in purchases from 2014-15 Estimated Actual to 2015-16 Budget is mainly due to new funding for new land under management in Cape York and other parks and forests across the state along with the realignment of the Sport and Recreation capital program for the Sunshine Coast Recreation Centre redevelopment.

## Staffing<sup>1</sup>

Service areas	Notes	2014-15 Budget	2014-15 Est. Actual	2015-16 Budget
National Parks	3,4	1,058	1,063	1,078
Sport and Recreation	3	256	259	261
Racing	3	32	35	32
<b>TOTAL</b>	<b>2,5</b>	<b>1,346</b>	<b>1,357</b>	<b>1,371</b>

Notes:

1. Full-time equivalents (FTEs) as at 30 June.
2. Ministerial and executive support and financial services staff are apportioned to each service area on a support basis.
3. The increase in the 2014-15 Estimated Actual is mainly due to the Queensland Greyhound Racing Industry Commission of Inquiry, staff employed on the Nest to Ocean program and filling of vacancies within Sport and Recreation.
4. The increase in the 2015-16 Budget is due to staff required for managing newly acquired National Park estate as well as Cape York Peninsula Aboriginal Land National Parks.
5. The Department also participates in a partnership arrangement, whereby it receives corporate services from the Department of Agriculture and Fisheries, the Department of Environment and Heritage Protection and the Department of Natural Resources and Mines.

# Budgeted financial statements

## Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements, as reflected in the department's financial statements, is provided below.

### Departmental income statement

Total expenses are estimated to be \$404.3 million in 2015-16, an increase of \$69.1 million or 20.6 per cent from 2014-15 estimated actual expenses.

The expenditure increase in 2015-16 is predominantly due to the deferral of committed expenditure from 2014-15 and mainly relates to an increase in grants and subsidies of \$59.5 million and supplies and services of \$4.9 million. Estimated costs for managing newly acquired national park estate and Cape York Peninsula Aboriginal Land National Park also contributes to the increase in 2015-16 expenses.

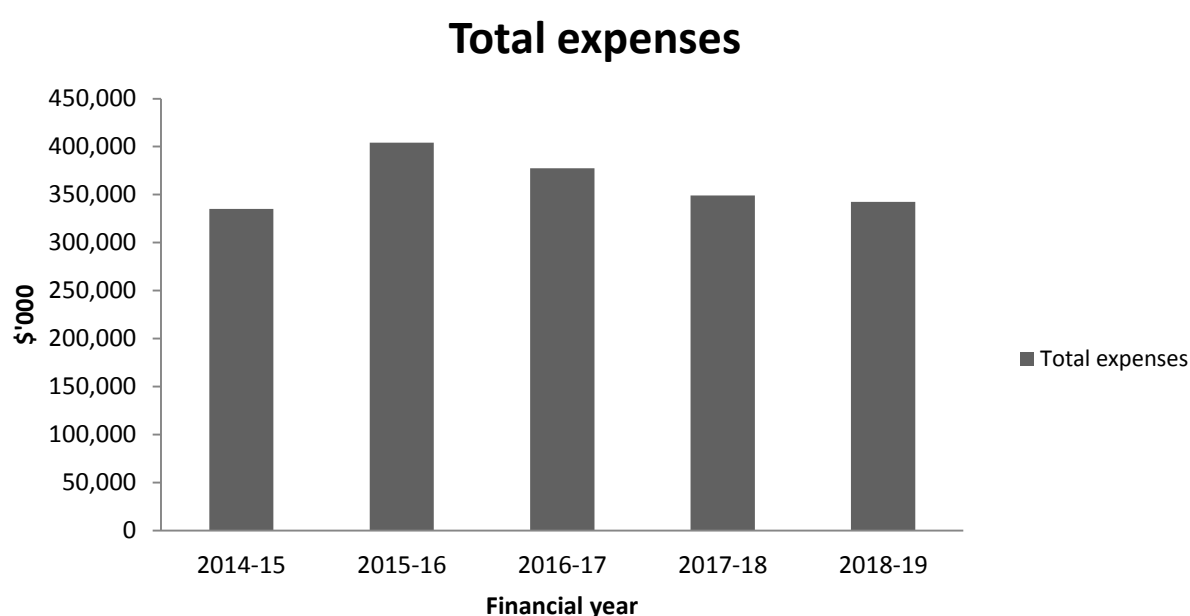
The increase in grants and subsidies is primarily reflected in Sport and Recreation grant programs totalling \$35.7 million, the Racing Infrastructure Fund of \$23.4 million, and the Racing Industry Capital Development Scheme of \$700,000. The Racing Infrastructure Fund was established following the signing of a new Wagering Agreement and continues the principles of the former Racing Industry Capital Development Scheme providing for the provision of critical infrastructure within the industry.

Grants expenditure in relation to Sport and Recreation is estimated to increase in 2015-16 mainly due to the deferral of 2014-15 expenditure across a number of programs.

The projected 2014-15 deficit of \$3.5 million and 2015-16 surplus of \$3.3 million is primarily due to the timing of revenue and expenditure with respect to Tropical Cyclone Oswald repair work within Queensland's National Parks. The majority of expenditure will be incurred by 30 June 2015, but the revenue will not be recognised until 2015-16.

Expenditure reduces across the forward estimates from 2016-17 onwards due to the timing of major grants programs including the Racing Industry Capital Development Scheme and Racing Infrastructure Fund. One-off deferrals from prior years into 2015-16 for Sport and Recreation grant programs also contributes to the reduction, with expenditure returning to normal levels from 2016-17.

**Chart: Total departmental expenses across the Forward Estimates period**



## Departmental balance sheet

The department's budgeted major asset balances in 2015-16 are predominantly comprised of heritage and cultural land held as national parks (\$1.31 billion), infrastructure (\$783 million), land (\$408 million), buildings (\$208 million) and property, plant and equipment including intangibles (\$38.9 million).

A decrease in property, plant and equipment in the 2014-15 Estimated actual reflects a net revaluation decrement of \$44.6 million at the end of the 2013-14 financial year associated with land and infrastructure assets on national parks, removal of a cumulative budgeted \$55.2 million asset revaluation reserve increment and the transfer of land to Indigenous organisations.

The minor decrease in the value of the department's non-current assets in 2015-16 reflects the impact of depreciation for the period on the department's existing asset values, partially offset by new acquisitions and upgrades.

The department's main liabilities at year end relate to payables of a general operating nature as well as funding held as unearned revenue under the Curtis Island Environmental Management Precinct agreement. A review of the agreement during the 2013-14 audited financial statements process determined that the entire balance of funding held should be reflected as current unearned revenue.

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

# Controlled income statement

Department of National Parks, Sport and Racing	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	1,6,11	354,316	272,229	347,381
Taxes		..	..	..
User charges and fees		31,005	29,267	29,560
Royalties and land rents		1,600	1,459	1,251
Grants and other contributions	7,12	21,488	20,201	18,491
Interest		520	520	520
Other revenue	2,13	10,049	7,975	10,375
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>418,978</b>	<b>331,651</b>	<b>407,578</b>
<b>EXPENSES</b>				
Employee expenses	3,8,14	111,322	112,925	117,317
Supplies and services	4,15	98,278	90,288	95,225
Grants and subsidies	5,9,16	147,021	67,866	127,344
Depreciation and amortisation		60,313	60,638	60,586
Finance/borrowing costs		67	7	56
Other expenses	10	2,968	3,396	3,782
Losses on sale/revaluation of assets		80	80	8
<b>Total expenses</b>		<b>420,049</b>	<b>335,200</b>	<b>404,318</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>(1,071)</b>	<b>(3,549)</b>	<b>3,260</b>

# Controlled balance sheet

Department of National Parks, Sport and Racing	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets		59,344	59,588	57,796
Receivables		6,555	6,400	6,250
Other financial assets		..	..	..
Inventories		104	..	..
Other		103	1,812	1,762
Non financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>66,106</b>	<b>67,800</b>	<b>65,808</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	17,23	2,900,326	2,788,046	2,764,550
Intangibles	18,28	3,827	2,131	3,501
Other		..	..	..
<b>Total non-current assets</b>		<b>2,904,153</b>	<b>2,790,177</b>	<b>2,768,051</b>
<b>TOTAL ASSETS</b>		<b>2,970,259</b>	<b>2,857,977</b>	<b>2,833,859</b>
<b>CURRENT LIABILITIES</b>				
Payables	19,24	39,713	21,521	22,521
Accrued employee benefits		2,596	3,309	3,309
Interest bearing liabilities and derivatives		199	43	46
Provisions		..	..	..
Other	20,25	1,551	20,981	20,767
<b>Total current liabilities</b>		<b>44,059</b>	<b>45,854</b>	<b>46,643</b>
<b>NON-CURRENT LIABILITIES</b>				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	46	..
Provisions		..	..	..
Other	21,26	17,235	..	..
<b>Total non-current liabilities</b>		<b>17,235</b>	<b>46</b>	<b>..</b>
<b>TOTAL LIABILITIES</b>		<b>61,294</b>	<b>45,900</b>	<b>46,643</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>2,908,965</b>	<b>2,812,077</b>	<b>2,787,216</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	22,27	<b>2,908,965</b>	<b>2,812,077</b>	<b>2,787,216</b>

# Controlled cash flow statement

Department of National Parks, Sport and Racing	Notes	2014-15 Budget* \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts	29,35,40	354,316	272,229	347,381
User charges and fees		30,428	31,943	29,710
Royalties and land rent receipts		1,600	1,459	1,251
Grants and other contributions	36,41	21,488	20,128	18,241
Interest received		520	520	520
Taxes		..	..	..
Other	30,42	10,049	7,975	10,375
<b>Outflows:</b>				
Employee costs	31,37,43	(111,172)	(112,925)	(117,317)
Supplies and services	32,44	(97,278)	(85,533)	(94,175)
Grants and subsidies	33,38,45	(147,021)	(67,866)	(127,344)
Borrowing costs		(67)	(7)	(56)
Other		(4,330)	(3,638)	(3,746)
<b>Net cash provided by or used in operating activities</b>		<b>58,533</b>	<b>64,285</b>	<b>64,840</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Inflows:</b>				
Sales of non financial assets		873	123	118
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
<b>Outflows:</b>				
Payments for non financial assets	34,39,46	(29,468)	(26,850)	(38,586)
Payments for investments		..	..	..
Loans and advances made		..	..	..
<b>Net cash provided by or used in investing activities</b>		<b>(28,595)</b>	<b>(26,727)</b>	<b>(38,468)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Inflows:</b>				
Borrowings		..	..	..
Equity injections	39,46	5,968	5,194	17,114
<b>Outflows:</b>				
Borrowing redemptions		(80)	(110)	(43)
Finance lease payments		..	..	..
Equity withdrawals		(46,179)	(46,179)	(45,235)
<b>Net cash provided by or used in financing activities</b>		<b>(40,291)</b>	<b>(41,095)</b>	<b>(28,164)</b>
<b>Net increase/(decrease) in cash held</b>		<b>(10,353)</b>	<b>(3,537)</b>	<b>(1,792)</b>
<b>Cash at the beginning of financial year</b>		<b>69,697</b>	<b>63,125</b>	<b>59,588</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>59,344</b>	<b>59,588</b>	<b>57,796</b>

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Administered income statement

Department of National Parks, Sport and Racing	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>INCOME</b>				
Appropriation revenue	49,51	26,811	26,715	41,754
Taxes		..	..	..
User charges and fees		199	199	187
Royalties and land rents		..	..	..
Grants and other contributions	47,52	..	37,500	..
Interest		..	..	..
Other revenue		..	..	..
Gains on sale/revaluation of assets		..	..	..
<b>Total income</b>		<b>27,010</b>	<b>64,414</b>	<b>41,941</b>
<b>EXPENSES</b>				
Employee expenses		..	..	..
Supplies and services		..	4	..
Grants and subsidies	50,53	26,811	26,711	41,754
Depreciation and amortisation		..	..	..
Finance/borrowing costs		..	..	..
Other expenses		..	..	..
Losses on sale/revaluation of assets		..	..	..
Transfers of Administered Revenue to Government	48,54	199	37,699	187
<b>Total expenses</b>		<b>27,010</b>	<b>64,414</b>	<b>41,941</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>..</b>	<b>..</b>	<b>..</b>



# Administered balance sheet

Department of National Parks, Sport and Racing	Notes	2014-15 Budget* \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CURRENT ASSETS</b>				
Cash assets	55,60	475	12	12
Receivables		123	8	8
Other financial assets		..	..	..
Inventories		..	..	..
Other		..	..	..
Non financial assets held for sale		..	..	..
<b>Total current assets</b>		<b>598</b>	<b>20</b>	<b>20</b>
<b>NON-CURRENT ASSETS</b>				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	56,61	6,173	..	..
Intangibles		..	..	..
Other		..	..	..
<b>Total non-current assets</b>		<b>6,173</b>	<b>..</b>	<b>..</b>
<b>TOTAL ASSETS</b>		<b>6,771</b>	<b>20</b>	<b>20</b>
<b>CURRENT LIABILITIES</b>				
Payables	57,62	293	5	5
Transfers to Government payable		63	15	15
Accrued employee benefits		..	..	..
Interest bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other	58,63	139	..	..
<b>Total current liabilities</b>		<b>495</b>	<b>20</b>	<b>20</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>495</b>	<b>20</b>	<b>20</b>
<b>NET ASSETS/(LIABILITIES)</b>		<b>6,276</b>	<b>..</b>	<b>..</b>
<b>EQUITY</b>				
<b>TOTAL EQUITY</b>	<b>59,64</b>	<b>6,276</b>	<b>..</b>	<b>..</b>

\*Technical adjustments have been made in this statement to reallocate amounts between categories and facilitate consistency across agencies.

# Administered cash flow statement

Department of National Parks, Sport and Racing	Notes	2014-15 Budget \$'000	2014-15 Est. Act. \$'000	2015-16 Budget \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Inflows:</b>				
Appropriation receipts	67,69	26,811	26,715	41,754
User charges and fees		199	199	187
Royalties and land rent receipts		..	..	..
Grants and other contributions	65,70	..	37,500	..
Interest received		..	..	..
Taxes		..	..	..
Other		..	..	..
<b>Outflows:</b>				
Employee costs		..	..	..
Supplies and services		..	(4)	..
Grants and subsidies	68,71	(26,811)	(26,711)	(41,754)
Borrowing costs		..	..	..
Other		..	(277)	..
Transfers to Government	66,72	(199)	(37,699)	(187)
<b>Net cash provided by or used in operating activities</b>		..	(277)	..
<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		..	..	..
<b>Outflows:</b>				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		..	..	..
<b>Net cash provided by or used in financing activities</b>		..	..	..
<b>Net increase/(decrease) in cash held</b>		..	(277)	..
<b>Cash at the beginning of financial year</b>		<b>475</b>	<b>289</b>	<b>12</b>
Cash transfers from restructure		..	..	..
<b>Cash at the end of financial year</b>		<b>475</b>	<b>12</b>	<b>12</b>

# Explanation of variances in the financial statements

## Income statement

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

1. The decrease in appropriation revenue predominantly reflects the deferral of funding to future years for racing infrastructure grants and various Sport and Recreation grant programs.
2. The decrease in other revenue relates to a reduction in compensation payments for use of National Park and State Forest land.
3. The increase in employee expenses is principally due to one-off short term projects during the year.
4. The decrease in supplies and services is mainly due to reclassification of some expenditure within the Nest to Ocean program, delays in the Nest to Ocean program, delays associated with the North Stradbroke Island joint management program and Cape York Peninsula National Park joint management program.
5. The decrease in grants and subsidies largely relates to timing of expenditure with respect to racing infrastructure grants and various Sport and Recreation grant programs.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

6. The decrease in appropriation revenue is predominantly due to the timing of funding with respect to racing infrastructure grants. This is partially offset by funding for additional rangers to manage Cape York Peninsula Aboriginal Land National Parks as well as newly acquired estate in other parts of the state and the deferral of funding relating to the North Stradbroke Island joint management program.
7. The decrease in grants and other contributions is due to the timing of Australian Government contributions for the Nest to Ocean program.
8. The increase in employee expenses mainly reflects the employment of rangers to manage Cape York Peninsula Aboriginal Land National Parks as well as newly acquired estate in other parts of the state and the impact of enterprise bargaining increases.
9. The decrease in grants and subsidies is largely due to the timing of expenditure with respect to racing infrastructure grants.
10. The increase in other expenses is mainly due to higher insurance costs.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

11. The increase in appropriation revenue largely reflects the revised timing of funding for racing infrastructure grants and various Sport and Recreation grants programs. The increase also reflects additional funding for management of Cape York Peninsula Aboriginal Land National Parks and other regions of the state where the department is managing newly acquired land.
12. The decrease in grants and other contributions is due to the timing of Australian Government contributions for the Nest to Ocean program.
13. The increase in other revenue reflects an estimated increase in compensation payments for use of National Park and State Forest land.
14. The increase in employee expenses mainly reflects the employment of rangers for jointly managed national parks in Cape York Peninsula and other regions of the state where the department is managing newly acquired land and the impact of enterprise bargaining increases.
15. The increase in supplies and services is mainly due to new funding for the North Stradbroke Island joint management program election commitment and costs associated with joint management of national parks in Cape York Peninsula and other regions of the state where the department is managing newly acquired land as well as delayed costs associated with North Stradbroke Island joint management program.
16. The increase in grants and subsidies largely relates to timing of various Sport and Recreation grant programs, election commitment costs and the establishment of the Racing Infrastructure Fund.

## Balance sheet

### Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:

17. The decrease in property, plant and equipment is a result of a net revaluation decrement of \$44.6 million applied as at 30 June 2014, a lower cumulative asset revaluation increment estimate compared with the original budget due to trends of prior years and the transfer of land to Indigenous organisations.
18. The decrease in intangibles is due to the deferral of development of operational systems for enhanced customer service, primarily an integrated permit system.
19. The decrease in payables is due to a lower 30 June 2014 balance and ongoing trends throughout the financial year, within this category.
20. The increase in other current liabilities predominantly reflects the reclassification of funding held in relation to the Curtis Island Environmental Management Precinct initiative (from non-current to current).
21. The decrease in other non-current liabilities predominantly reflects the reclassification of funding held in relation to the Curtis Island Environmental Management Precinct initiative (from non-current to current).
22. The decrease in equity is due to an asset revaluation decrement of \$44.6 million applied at 30 June 2014, a lower cumulative asset revaluation increment estimate compared with the original budget due to trends of prior years and the transfer of land to Indigenous organisations.

### Major variations between 2014-15 Budget and 2015-16 Budget include:

23. The decrease in property, plant and equipment is a result of a net revaluation decrement of \$44.6 million applied as at 30 June 2014, a lower cumulative asset revaluation increment estimate compared with the original budget due to trends of prior years and the transfer of land to Indigenous organisations.
24. The decrease in payables is due to a lower 30 June 2014 balance and ongoing trends throughout the financial year, within this category.
25. The increase in other current liabilities predominantly reflects the reclassification of funding held in relation to the Curtis Island Environmental Management Precinct initiative (from non-current to current).
26. The decrease in other non-current liabilities predominantly reflects the reclassification of funding held in relation to the Curtis Island Environmental Management Precinct initiative (from non-current to current).
27. The decrease in equity is due to an asset revaluation decrement of \$44.6 million applied at 30 June 2014, a lower cumulative asset revaluation increment estimate compared with the original budget due to trends of prior years and the transfer of land to Indigenous organisations.

### Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:

28. The increase in intangibles is due to the rescheduling of systems development aimed to enhance customer service.

## Cash flow statement

### Major variations between 2014-15 Budget\* and 2014-15 Estimated Actual include:

29. The decrease in appropriation receipts predominantly reflects the deferral of funding to future years for racing infrastructure grants and various Sport and Recreation grant programs.
30. The decrease in other operating inflows relates to a reduction in compensation payments for use of National Park and State Forest land.
31. The increase in employee costs is principally due to one-off short term projects during the year.
32. The decrease in supplies and services is mainly due to reclassification of some expenditure within the Nest to Ocean program, delays in the Nest to Ocean program, delays associated with the North Stradbroke Island joint management program and Cape York Peninsula National Park joint management program.
33. The decrease in grants and subsidies largely relates to deferred expenditure with respect to racing infrastructure grants and various Sport and Recreation grant programs from 2014-15 to future years.
34. The decrease in payments for non-financial assets is mainly due to the deferral of capital funding from 2014-15 into 2015-16 for the completion of projects already commenced.

**Major variations between 2014-15 Budget\* and 2015-16 Budget include:**

35. The decrease in appropriation receipts is predominantly due to the timing of funding with respect to racing infrastructure grants. This is partially offset by funding for additional rangers to manage Cape York Peninsula Aboriginal Land National Parks as well as newly acquired estate in other parts of the state and the deferral of funding relating to the North Stradbroke Island joint management program.
36. The decrease in grants and other contributions is due to the timing of Australian Government contributions for the Nest to Ocean program.
37. The increase in employee costs mainly reflects the employment of rangers to manage Cape York Peninsula Aboriginal Land National Parks as well as newly acquired estate in other parts of the state and the impact of enterprise bargaining increases.
38. The decrease in grants and subsidies is largely due to the timing of expenditure with respect to racing infrastructure grants.
39. The increase in payments for non-financial assets and equity injections is mainly due to new funding for new land under management in Cape York and other parks and forests across the state as well as the realignment of the Sport and Recreation capital program for the Sunshine Coast Recreation Centre redevelopment.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

40. The increase in appropriation receipts largely reflects the revised timing of funding for racing infrastructure grants and various Sport and Recreation grants programs. The increase also reflects additional funding for management of Cape York Peninsula Aboriginal Land National Parks and other regions of the state where the department is managing newly acquired land.
41. The decrease in grants and other contributions is due to the timing of Australian Government contributions for the Nest to Ocean program.
42. The increase in other operating inflows predominantly reflects an estimated increase in compensation payments for use of National Park and State Forest land.
43. The increase in employee costs mainly reflects the employment of rangers for jointly managed national parks in Cape York Peninsula and other regions of the state where the department is managing newly acquired land and the impact of enterprise bargaining increases.
44. The increase in supplies and services is mainly due to new funding for the North Stradbroke Island election commitment and costs associated with joint management of national parks in Cape York Peninsula and other regions of the State where the department is managing newly acquired land as well as delayed costs associated with North Stradbroke Island. Delays in the Nest to Ocean program from 2014-15 to 2015-16 are also contributing to the increase.
45. The increase in grants and subsidies largely relates to timing of expenditure with respect to various Sport and Recreation grant programs, election commitment costs and the establishment of the Racing Infrastructure Fund.
46. The increase in payments for non-financial assets and equity injections is mainly due to new funding for new land under management in Cape York and other parks and forests across the state as well as the realignment of the Sport and Recreation capital program for the Sunshine Coast Recreation Centre redevelopment.

## **Administered income statement**

**Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

47. The increase in grants and other contributions reflects the first payment of the Exclusive Wagering Authority fee received during 2014-15.
48. The increase in transfers of Administered Revenue to Government reflects the first payment of the Exclusive Wagering Authority fee received during 2014-15.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

49. The increase in appropriation revenue reflects funding received on behalf of Stadiums Queensland to build a state netball facility, in partnership with Netball Queensland, at the Queensland Sport and Athletics Centre.
50. The increase in grants and subsidies reflects the transfer of funds to Stadiums Queensland for the construction of a state netball facility, in partnership with Netball Queensland, at the Queensland Sport and Athletics Centre.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

51. The increase in appropriation revenue reflects the funding received on behalf of Stadiums Queensland to build a state netball facility, in partnership with Netball Queensland, at the Queensland Sport and Athletics Centre.
52. The decrease in grants and other contributions reflects the first payment of the Exclusive Wagering Authority fee received during 2014-15.
53. The increase in grants and subsidies reflects the transfer of funds to Stadiums Queensland for the construction of a state netball facility, in partnership with Netball Queensland, at the Queensland Sport and Athletics Centre.
54. The decrease in transfer of Administered Revenue to Government reflects the first payment of the Exclusive Wagering Authority fee received during 2014-15.

## **Administered balance sheet**

**Major variations between 2014-15 Budget\* and 2014-15 Estimated Actual include:**

55. The decrease in cash is due to the transfer of funds to the Consolidated Fund relating to Cronulla Park.
56. The decrease in property, plant and equipment reflects the transfer of Cronulla Park to Racing Queensland.
57. The decrease in current payables is due to the transfer of funds to the Consolidated Fund relating to Cronulla Park.
58. The decrease in other current liabilities reflects the earlier than anticipated wind-up of trust activities on behalf of Government.
59. The decrease in total equity is due to the transfer of Cronulla Park to Racing Queensland.

**Major variations between 2014-15 Budget\* and 2015-16 Budget include:**

60. The decrease in cash is due to the transfer of funds to the Consolidated Fund for a revaluation decrement relating to Cronulla Park.
61. The decrease in property, plant and equipment reflects the transfer of Cronulla Park to Racing Queensland.
62. The decrease in payables is due to the transfer of funds to the Consolidated Fund for a revaluation decrement relating to Cronulla Park.
63. The decrease in other current liabilities reflects the department's role in winding up of trust accounts on behalf of Government.
64. The decrease in total equity is due to the transfer of Cronulla Park to Racing Queensland.

## **Administered cash flow statement**

**Major variations between 2014-15 Budget and 2014-15 Estimated Actual include:**

65. The increase in grants and other contributions reflects the first payment of the Exclusive Wagering Authority fee received during 2014-15.
66. The increase in transfers to Government reflects the first payment of the Exclusive Wagering Authority fee received during 2014-15.

**Major variations between 2014-15 Budget and 2015-16 Budget include:**

67. The increase in appropriation receipts reflects the funding received on behalf of Stadiums Queensland to build a state netball facility, in partnership with Netball Queensland, at the Queensland Sport and Athletics Centre.
68. The increase in grants and subsidies reflects the transfer of funds to Stadiums Queensland for the construction of a state netball facility, in partnership with Netball Queensland, at the Queensland Sport and Athletics Centre.

**Major variations between 2014-15 Estimated Actual and the 2015-16 Budget include:**

69. The increase in appropriation receipts reflects funding received on behalf of Stadiums Queensland to build a state netball facility, in partnership with Netball Queensland, at the Queensland Sport and Athletics Centre.
70. The decrease in grants and other contributions reflects the first payment of the Exclusive Wagering Authority fee received during 2014-15.

71. The increase in grants and subsidies reflects the transfer of funds to Stadiums Queensland for the construction of a state netball facility, in partnership with Netball Queensland, at the Queensland Sport and Athletics Centre.
72. The decrease in transfers to Government reflects the first payment of the Exclusive Wagering Authority fee received during 2014-15.

# 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 agencies during a financial year for: delivery of agreed services administered items adjustment of the Government's equity in agencies, including acquiring of capital.
<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>Machinery-of-government</b>	The redistribution of the public business of one government agency to another government agency. Also referred to as MoG.
<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.

For a more detailed Glossary of Terms, please refer to the Reader's Guide available on the Budget website at [www.budget.qld.gov.au](http://www.budget.qld.gov.au)



