



State Budget 2012-13

Service Delivery Statements

Department of Community Safety



2012–13 State Budget Papers

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

Appropriation Bills

The suite of Budget Papers is similar to that published in 2011-12.

In April 2012, machinery-of-Government changes saw the creation of 20 departments with each department reporting directly to one Minister.

These new arrangements have required minor changes to how information is presented in some Budget Papers. The 2012-13 Budget Papers provide continuity of information between the previous departmental structure and the new arrangements.

The Budget Papers are available online at www.budget.qld.gov.au

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Service Delivery Statements

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Department of Community Safety

Summary of portfolio budgets

Page	Agency	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
4	Department of Community Safety – Controlled	1,799,172	1,788,811	1,874,604

Note:

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

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PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The Minister for Police and Community Safety is responsible for the Department of Community Safety (DCS).

The department is an essential public safety agency that delivers, or funds, a range of emergency, counter disaster and correctional services. The services support the Government's objectives by ensuring the community's safety, enhancing Queenslanders' quality of life, protecting the environment and property and strengthening Queensland's regions. The department's divisions are as follows.

The Queensland Ambulance Service (QAS) is administered in accordance with the provisions of the *Ambulance Service Act 1991*. QAS provides:

- pre-hospital paramedical responses to patients who suffer sudden illness or injury
- emergency and routine pre-hospital patient care
- inter-facility ambulance transports for patients
- co-ordination for aero-medical transports
- response planning and coordination of major events, multi-casualty incidents and state-wide disasters
- pre-hospital care research.

Queensland Corrective Services (QCS) is administered in accordance with the provisions of the *Corrective Services Act 2006* and the *Parole Orders (Transfer) Act 1984*. QCS:

- manages correctional facilities for the secure and humane containment of prisoners and the safety of the community
- supervises offenders in the community who are on parole and community based orders, such as probation and community service to provide reparation to the community
- monitors and supervises high risk sexual offenders subject to continuing supervision under the *Dangerous Prisoners (Sexual Offenders) Act 2003*
- supervises low risk offenders in work camps undertaking community service projects to support rural and remote communities.

Emergency Management Queensland (EMQ) administers disaster management arrangements in Queensland in accordance with the provisions of the *Disaster Management Act 2003*. EMQ:

- coordinates Queensland's disaster management arrangements to ensure disaster management preparations, capacity, capability and coordination are appropriate to keep the Queensland community informed, educated and safe
- supports local and district disaster management groups across all areas of Queensland to better prepare for disaster events
- delivers, in partnership with local government, an effective State Emergency Service (SES) to local Queensland communities.

In addition, EMQ provides rotary wing aero-medical and rescue services.

The Queensland Fire and Rescue Service (QFRS) is administered in accordance with the provisions of the *Fire and Rescue Service Act 1990*. QFRS provides:

- responses to control structure fires
- rescue services across all hazards

- assistance and support to landholders to manage and reduce the risk and impact of landscape fires
- education and fire safety training to Queensland communities to mitigate risks from fires and all hazards
- education and safety training to building and infrastructure owners
- disaster management and community assistance services to mitigate the effects of disaster events.

The department's central office is located in the Emergency Services complex at Kedron in Brisbane's northern suburbs. This complex also houses the essential functions associated with the:

- State Disaster Management Centre delivering a strategic whole-of-government collaborative approach for disaster management response
- communications centre providing Triple Zero (000) systems with a 24 hour/7 day service.

Additional information on the department can be found on the internet page:

<http://www.communitysafety.qld.gov.au/>

Portfolio Structure and Services

Minister for Police and Community Safety

The Honourable Jack Dempsey MP

Department of Community Safety

Director-General: Kelvin Anderson

Service Area 1: Ambulance Services

Service Area 2: Custodial

Service Area 3: Probation and Parole

Service Area 4: Emergency Management Services

Service Area 5: Fire and Rescue Services

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Strategic direction

The department will provide expenditure savings of \$236.8 million over the four year forward estimate period as part of the Government's objective to reduce waste and improve efficiency. Over the period the department will revitalise its services by improving operational and planning and performance management systems to support the continued focus on delivering frontline services for a safe and secure Queensland.

The Department of Community Safety Strategic Plan 2012-16 lists the following goals:

Queensland Ambulance Service	To provide timely and quality ambulance services which meet the needs of the community.
Queensland Corrective Services	To hold offenders accountable and reduce their future risk to the community.
Emergency Management Queensland	To improve emergency management services and disaster management arrangements.
Queensland Fire and Rescue Service	To provide fire and rescue services in partnership with the community for a safer Queensland.

The department's goals will contribute to the Government's objectives and add value for money for residents and tourists to Queensland. In particular, the department will:

- contribute to growing a four pillar economy by providing added resources to the Bowen and Surat basins supporting the mining community with timely and quality ambulance services
- cut waste and reduce the burden on the consolidated fund to contribute to the fiscal repair task
- revitalise frontline services for families, individuals and businesses by establishing an Academy of Disaster Management and an SES headquarters in Cairns
- deliver better infrastructure and better planning through:
 - expanding and redeveloping the Lotus Glen Correctional Centre
 - contributing to a plan for a government digital communications radio network in partnership with industry
 - providing additional ambulance and fire stations according to demand.

Critical issues

After consideration of environmental factors, operating conditions and the service needs of stakeholders and clients, the department has identified the following critical issues that will impact on the delivery of frontline services over the next few years:

- increasing demand for services (as the population grows, ages, and becomes more diverse with higher expectations)
- logistical issues with servicing remote communities including Indigenous communities
- maintaining community confidence in services in a challenging fiscal environment
- operating an effective communication system for frontline services
- retaining and developing for the future, a motivated, paid and volunteer workforce.

Community expectations remain high. In response to these issues, the department will continue to focus on frontline service delivery and build the capacity and capability of communities to be prepared for, and respond to, emergencies and disasters. The department will also continue to ensure community security and safety in delivering correctional services.

2012-13 Budget Highlights

Funded budget highlights include:

- \$100 million over four years to 2015-16 towards the DCS Human Resources / Payroll Solution to replace systems implemented in the early 1990s
- \$1.3 million in 2012-13 towards a new SES headquarters in Cairns
- \$11 million over four years to 2015-16 for an Academy of Disaster Management to enhance disaster management training by expanding available educational options to improve the State's preparedness to respond to natural disasters
- the appointment of 60 additional ambulance officers to meet increasing demand for ambulance services
- \$6.8 million over four years to 2015-16 has been reallocated by the department to enhance services to the SES - this includes \$4.4 million over four years for the provision of additional operating subsidies for the SES, \$1.4 million for SES equipment, \$0.33 million for flood boats, \$0.35 million for personal protective equipment and \$0.35 million for operational training.

As part of the Government's commitment to reduce waste and improve efficiency, the following expenditure savings have been identified over the next four years:

- \$164 million from staffing reductions, primarily from corporate administration and support
- \$39.3 million from reductions to expenditure relating to contractors, consultants, advertising, travel and other administrative and operational costs
- \$12.1 million from the reduction in prison industry activity in correctional facilities
- \$4.6 million from closing the Darling Downs Correctional Centre and dairy farm
- \$0.85 million from closing the Capricornia Correctional Centre dairy farm
- \$5.7 million for rationalisation of QFRS non-core services
- \$5 million in 2012-13 by sequencing the appointment of 60 additional ambulance officers according to the service demand
- \$5.2 million from abolishing redundant carbon schemes.

2011-12 Achievements

In 2011-12, the department progressed the following:

- completed and opened the 300 bed correctional centre at the Southern Queensland Correctional Precinct (QCS)
- rolled out the Global Positioning Technology System to ensure that dangerous sex offenders on continuing supervision orders are electronically monitored (QCS)
- commissioned the Triple Zero (000) systems and State Disaster Management Centre at Kedron
- recruited an additional 52 ambulance officers (QAS)
- completed the construction of replacement ambulance stations at Biggenden, Gayndah, Gordonvale, Normanton, Ravenshoe and Winton; refurbished the ambulance station at Chermside; completed a new ambulance station at Ningi and redeveloped the ambulance station at South Mackay (QAS)
- completed the construction of replacement fire and rescue stations at Cherbourg, Clermont and Craignish and redeveloped the Noosa fire and rescue station (QFRS)
- purchased a total of 33 new or replacement fire fighting appliances comprising 13 urban and 20 rural (QFRS).

Departmental Budget Summary

The table below shows the total resources available in 2012-13 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Community Safety	2011-12 Budget \$'000	2011-12 Est Actual \$'000	2012-13 Estimate \$'000
CONTROLLED			
Income			
Appropriation for services ^{1, 2}			
Deferred from previous year/s	12,590	16,199	9,835
Balance of service appropriation	1,231,050	1,224,340	1,296,525
Other revenue	552,197	562,165	571,924
Total income	1,795,837	1,802,704	1,878,284
Expenses			
Ambulance Services	575,842	562,218	580,984
Custodial	572,067	547,150	576,859
Probation and Parole	69,750	80,695	84,917
Emergency Management Services	91,197	101,348	122,495
Fire and Rescue Services	490,316	497,400	509,349
Total expenses	1,799,172	1,788,811	1,874,604
Operating surplus/deficit	(3,335)	13,893	3,680
Net assets	3,590,117	3,573,414	3,577,647
APPROPRIATIONS			
Controlled Items			
Departmental services ¹	1,243,640	1,255,792	1,306,360
Equity adjustment ³	18,631	61,675	(43,879)
VOTE TOTAL⁴	1,262,271	1,317,467	1,262,481

Notes:

1. The 2011-12 estimated actual appropriation for services does not match appropriation for departmental services due to appropriation payable as at 30 June 2012 of \$15.3 million.
2. Includes State and Commonwealth funding.
3. Equity adjustment for 2011-12 estimated actual does not match the amount reflected as equity injection/(withdrawal) in the Statement of Changes in Equity due to a net equity adjustment receivable as at 30 June 2012 of \$2.6 million.
4. As represented in the 2012-13 Appropriation Bills.

Budget Measures Summary

The table shows a summary of Budget measures relating to the Department since the 2011-12 Budget. Further details are contained in Budget Paper No. 4.

Department of Community Safety	2011-12 \$'000	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000
Revenue measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Total revenue measures					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
Expense measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	18,300	33,805	28,543	33,425	38,307
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	(16,411)	(29,906)	(32,234)	(31,185)	(31,227)
Total expense measures					
Administered	..	..	..	..	..
Departmental	1,889	3,899	(3,691)	2,240	7,080
Capital measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	..	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	(300)	(6,195)	(8,620)	(3,975)	(3,975)
Total capital measures					
Administered	..	..	..	..	..
Departmental	(300)	(6,195)	(8,620)	(3,975)	(3,975)

Staffing¹

Department of Community Safety	Notes	2011-12 Budget	2011-12 Est. Actual	2012-13 Estimate
TOTAL		11,041	10,895	10,579

Note:

1. Full-time equivalents (FTEs) as at 30 June.

SERVICE PERFORMANCE

Our service areas are:

Ambulance Services provides timely and quality emergency and non-emergency services to meet the needs of the community. The service area supports the needs of the community by providing pre-hospital ambulance response services, emergency and routine pre-hospital patient care and transport services, coordination of aero medical services, inter-facility ambulance transport, planning and coordination of multi-casualty incidents and disasters and casualty room services.

Custodial service area provides both government and privately operated facilities and engages a range of service providers to support the rehabilitation of offenders within and outside its facilities. The service area provides community safety and crime prevention through the humane containment, supervision, and rehabilitation of offenders in correctional centres throughout Queensland. A variety of programs and support services are provided to assist offenders to successfully reintegrate into the community upon their release.

Probation and Parole service area provides supervision and rehabilitation of offenders in the community. Probation and Parole ensures offenders are appropriately supervised and receive the control and treatment interventions they need to reintegrate successfully into the community and reduce their likelihood of reoffending.

Emergency Management Services contributes to safer, more resilient and sustainable communities through comprehensive disaster management arrangements, helicopter rescue services and an effective SES.

Fire and Rescue Services provides emergency fire response and rescue services in both urban and regional settings via permanent firefighters, auxiliary firefighters and volunteers in rural areas. This service area focuses on providing responsive structure fire services to the community, delivering rescue services across all hazards, supporting landholders to manage the risks and impact of landscape fires, partnering with the community to mitigate risks through education and fire safety, supporting owners in building and infrastructure safety and supporting disaster management and community assistance services.

2012-13 Service Summary¹

Service area	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges \$0'000	C'wealth Revenue \$'000	Other Revenue \$'000
Ambulance Services	580,984	458,988	109,765	..	16,726
Custodial	576,859	550,714	12,672	..	13,473
Probation and Parole	84,917	84,917	..	..	..
Emergency Management Services	122,495	97,769	1,262	16,003	2,503
Fire and Rescue Services	509,349	97,969	57,894	1,700	355,929
Total	1,874,604	1,290,357	181,593	17,703	388,631

Note:

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

Performance Statement

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Ambulance Services				
Service standards				
Time within which code 1 incidents are attended:	1			
• 50th percentile response time	2	8.2 minutes	8.3 minutes	8.2 minutes
• 90th percentile response time	3	16.5 minutes	17.0 minutes	16.5 minutes
Gross cost per incident	4	\$680	\$679	\$664
Gross cost per head of population	5,6	\$122	\$125	\$125
Other measures				
Percentage of triple zero calls answered within 10 seconds		90%	90.75%	90%
Percentage of non-urgent incidents attended to by the appointment time	7	>70%	81.5%	>70%
Ambulance service response locations	8	295	296	296
Ambulance operatives as a percentage of all personnel	9	>82.6%	84.3%	>84%
State contribution (\$000)		453,607	444,358	458,988
Other revenue (\$000)		123,919	124,896	126,491
Total cost (\$000)		575,842	562,218	580,984
Service Area: Custodial				
Service standards				
Escape rate:	10			
• High security facilities	11	0	0	0
• Low security facilities	12,13	<0.57	0.20	<0.63
Assault rate:	14			
• Serious assault (prisoner on officer)	15	<0.02	0.12	<0.02
• Assault (prisoner on officer)	16	<0.24	0.60	<0.24
• Serious assault (prisoner on prisoner)	15	<0.69	1.01	<0.69
• Assault (prisoner on prisoner)	16	<3.87	3.77	<3.40
Death rate (unnatural cause only):	17			
• Indigenous	18	0	0.06	0
• Non-Indigenous	19	0	0.03	0

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Proportion of prisoners who are Indigenous	20	<30%	29.5%	<30%
Cost of containment per prisoner per day	21	\$210	\$205	\$199
Facility utilisation (%):	22			
• High security facilities	11	85-95%	90%	85-95%
• Low security facilities	12,23	85-95%	53%	85-95%
• All facilities		Amended measure	85%	85-95%
Financial value of work performed in the community by prisoners from low security facilities	12,24	>\$3.5 million	\$3.2 million	>\$3.2 million
Other measures				
Prisoners in education (%)	25	>28%	27%	>28%
Program completions:	26			
• Sex offender programs	27	320	373	320
• Transition support	28	2,000	3,835	3,300
• Other programs	29	1,000	1,171	1,000
Prisoner employment (%):	30			
• Commercial industries	31	>30%	31%	>30%
• Service industries	32	>40%	44%	>40%
State contribution (\$000)		543,973	522,920	550,714
Other revenue (\$000)		28,094	25,665	26,145
Total cost (\$000)		572,067	547,150	576,859
Service Area: Probation and Parole				
Service standards				
Percentage of successfully completed orders:	33			
• Supervision orders	34	>67%	71%	>68%
• Reparation orders	35	>60%	75%	>63%
• All orders		Amended measure	73%	>65%
Financial value of community service work performed (court ordered)	36	>\$7.4 million	\$6.2 million	>\$6.2 million
Proportion of offenders who are Indigenous	20	>20%	22.3%	>20%

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Cost of supervision per offender per day	37	\$11	\$14	\$14
State contribution (\$000)		69,750	80,909	84,917
Other revenue (\$000)		..	..	..
Total cost (\$000)		69,750	80,695	84,917
Service Area: Emergency Management Services				
Service standards				
Percentage of the Queensland community that are aware of SES 132 500 number	38	45%	42.2%	45%
Other measures				
Percentage of EMQ Helicopter Rescue base availability	39	85%	89.7%	85%
Number of people receiving disaster management training	40	3,500 – 4,000	19,787	3,500 – 4,000
Number of SES volunteers	41	7,000	5,400	7,000
Number of SES volunteer hours of operation	42	70,000 – 80,000	64,877	70,000 – 80,000
State contribution (\$000)		72,240	88,127	97,769
Other revenue (\$000)		8,227	14,311	19,768
Total cost (\$000)		91,197	101,348	122,495
Service Area: Fire and Rescue Services				
Service standards				
Response times to structure fires including call processing time:	43,44			
• 50th percentile	45	7.6 minutes	7.3 minutes	<7.6 minutes
• 90th percentile	46	<14 minutes	11.3 minutes	<14 minutes
Percentage of building and other structure fires confined to room/object of origin	43,47	New measure	84.5%	80%
Cost per incident	48	\$7,103	\$7,090	\$7,213
Median dollar loss per structure fire	43,49, 50	\$2,500	\$2,000	\$2,500
Property loss from structure fire per person	6,43,50, 51	<\$35	\$29.90	<\$35

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Fire service organisations' expenditure per person	6, 52	\$110	\$114	\$113
Other measures				
Percentage of households with non-mandatory fire safety measures	53	43%	40.7%	43%
Percentage of households with operational smoke alarms installed	54	95%	87%	95%
Number of road crash rescue incidents	55	<8,000	7,675	<8,000
Number of road crash rescue extrications	55,56	<2,500	2,405	<2,500
Number of accidental residential structure fires per 100,000 households	57	<65	47.7	<60
Number of landscape fires	58	<13,000	9,367	<10,000
Percentage of building premises inspected and deemed complete and compliant	59	>50%	89.3%	>80%
Percentage of building approvals processed within agreed timeframes	60	>70%	63.9%	>70%
Firefighters as a percentage of all personnel	61	>75%	77%	>80%
Number of hours spent on safety promotion and public education per 100,000 population	6,62,63	>2,000	1,967	>2,000
Number of hours spent conducting fire safety activities within urban levy areas per 100,000 population	6,63,64	>1,000	1,268	>1,000
State contribution (\$000)		104,070	104,225	97,969
Other revenue (\$000)		391,957	397,293	415,523
Total cost (\$000)		490,316	497,400	509,349

Notes:

1. A code 1 incident is potentially life threatening necessitating the use of ambulance warning devices (lights and/or siren) en route. An incident is an event that results in one or more responses by the ambulance service.
2. This measure reports the time within which 50 per cent of the first responding ambulance resources arrive at the scene of an emergency in code 1 situations.
3. This measure reports the time within which 90 per cent of the first responding ambulance resources arrive at the scene of an emergency in code 1 situations.
4. This measure reports ambulance service expenditure divided by the number of incidents. An incident is an event that results in one or more responses by the ambulance service. The 2012-13 Target/estimate has decreased as a result of the estimated number of QAS incidents in 2012-13 increasing at a greater rate than the associated costs of these incidents.
5. This measure reports ambulance service expenditure divided by the population of Queensland.
6. Population figure of 4,704,287 used to calculate the 2011-12 Target/estimate was sourced from the Queensland Office of Economic and Statistical Research (OESR) *Projected Population, medium series, 2011 edition* (as at June 2011). Population figure of 4,513, 009 used to calculate the 2011-12 Estimated actual is sourced from the *Australian Bureau of Statistics 3101.0 Australian Demographic Statistics December 2011* report. The projected population figure of 4,634,469 used to calculate the 2012-13 Target/estimate is sourced from Queensland Treasury and Trade.
7. This measure reports the proportion of medically authorised road transports (excluding Queensland Health and aero medical transports) which arrive on time for a designated appointment.
8. Response locations are primary ambulance response locations where paid, volunteer, or a mix of paid and volunteer ambulance operatives are responding in an ambulance vehicle and providing pre-hospital care. The 2012-13 Target/estimate allows for fluctuation in first responder locations.
9. This measure is amended from "Operational staff as a percentage of total personnel" to further align with the *Report on Government Services* (ROGS). The calculation methodology has not changed. According to ROGS definitions, ambulance operatives include paramedics (student/base level ambulance officers and qualified ambulance officers), patient transport officers, communications centre staff and clinical other.
10. This measure reports escapes per 100 prisoners.
11. High security facilities are defined as custodial facilities where the regime for managing prisoners requires them to be confined by a secure perimeter physical barrier, regardless of the individual classifications of the prisoners held within these facilities.
12. Low security facilities are defined as custodial facilities where the regime for managing prisoners does not require them to be confined by a secure perimeter, irrespective of whether a physical barrier exists and regardless of the individual classifications of the prisoners held within these facilities.
13. The majority of low security facilities do not have high levels of perimeter security. The risk of escape is managed through a thorough assessment of prisoners to determine suitability prior to transfer to these facilities. The 2012-13 Target/estimate is calculated based on a three year average.
14. This measure reports assaults per 100 prisoners. QCS officers are required to report any assault in a prison. These matters are then referred to the Queensland Police Service Corrective Services Investigation Unit (CSIU). The CSIU may initiate criminal charges or refer to QCS for breaches of discipline. QCS has preventative actions/safety measures in place to mitigate the number of assaults in prisons including initiating individual management plans, a proactive intelligence gathering system to identify potential problem situations; state-of-the-art security systems such as CCTV camera surveillance, and the provision of modern facilities to improve staff capacity to safely supervise and manage prisoners or in cases of exceptional violence, maximum security orders. Prisoners with the highest risk of violence towards staff or other prisoners are managed in Maximum Security Units. The 2012-13 Target/estimate for assault (prisoner on prisoner) is calculated based on a three year average.
15. Serious assaults refer to acts of physical violence resulting in injuries requiring medical treatment involving overnight hospitalisation in a medical facility or ongoing medical treatment, as well as all sexual assaults.
16. Assaults refer to acts of physical violence resulting in a physical injury that may or may not require short-term medical intervention but do not involve hospitalisation or ongoing medical treatment.
17. This measure reports deaths by unnatural causes per 100 prisoners. Following any death in custody, immediate attention is given to any operational issues initially identified. In addition, an investigation is conducted by the Office of the Chief Inspector and the State Coroner.

18. Death rate (unnatural cause only) for Indigenous prisoners is a specific measure of Indigenous prisoner deaths per 100 Indigenous prisoners.
19. Death rate (unnatural cause only) for non-Indigenous prisoners is a specific measure of non-Indigenous prisoner deaths per 100 non-Indigenous prisoners.
20. A key priority of QCS is to reduce the over-representation of Indigenous prisoners in corrective services. Opportunity for the diversion of offenders into community based supervision is supported through the operation of Probation and Parole in Indigenous communities in the Gulf and Cape areas providing additional capacity to supervise offenders within these communities.
21. This measure reports the average daily cost of providing corrective services per prisoner.
22. This measure is amended to include "all facilities" from 2012-13 to further align with the ROGS. This measure reports the annual daily average prisoner population as a percentage of the number of single occupancy cells and designated beds in shared occupancy cells provided for in the design capacity of the prisons. ROGS 2012 states "Percentages close to but not exceeding 100 per cent indicate better performance towards achieving efficient resource management".
23. QCS ensures a thorough assessment to determine suitability is completed prior to placement of prisoners in low security facilities and prisoners are only transferred where they present a minimal risk to community safety. A number of low risk offenders who would have been eligible for placement in these facilities are supervised by Probation and Parole on Court Ordered Parole Orders.
24. This measure reports the financial value of work performed for the community by prisoners in low security facilities. The contribution by prisoners enables them to make reparation to the community. The 2011-12 Estimated actual was impacted by a number of factors including a reduction in disaster relief and mitigation work across Queensland compared to 2009-10 and 2010-11. The 2012-13 Target/estimate is based on the 2011-12 Estimated actual.
25. The participation of prisoners in education contributes to their ability to gain and retain employment upon release.
26. This measure reports the number of program completions. Service demand was higher than expected in 2011-12 resulting in the increased level of program completions. The 2012-13 Target/estimate is based on the programs funded for delivery during the year.
27. Sex offender programs include preparatory, medium, high and maintenance programs for sexual offenders such as Crossroads, New Directions and Staying on Track.
28. Transition Support includes delivery of the Transitions Program and the Transitional Support Service which involve reintegration support and assistance to prisoners according to their level of reintegration need, assessed re-offending risk and their length of sentence. The 2012-13 Target/estimate reflects an expected increase in service delivery due to funding provided under the National Partnership Agreement (NPA) on Homelessness. NPA funding for this program will cease on 30 June 2013 and service delivery is expected to return to normal levels.
29. Other programs include violence, substance abuse and general offending programs such as Making Choices and Turning Point.
30. Participation in prison industries provides prisoners with the opportunity to acquire vocational skills and contributes to their ability to gain and retain employment upon release. The percentage of prisoners employed is defined as the number of prisoners employed as a percentage of those eligible to work (ie. excluding those unable to participate in work programs because of full-time education, ill health, age, relatively short period of imprisonment (<12 months), or other reason).
31. Commercial industries are those that employ prisoners operating on a commercial fee for service basis.
32. Service industries are those that employ prisoners to maintain the self-sufficiency of the correctional system and include prisoners employed in charitable work and community projects.
33. This measure is amended to include "all orders" from 2012-13 to further align with ROGS.
34. This measure reports the proportion of supervision orders successfully completed. Supervision orders include a range of orders other than those categorised as restricted movement or reparation and include Probation Orders, Parole Orders (excluding court ordered); Court Ordered Parole Orders; Intensive Correction Orders; and Intensive Drug Rehabilitation Orders.
35. This measure reports the proportion of reparation orders successfully completed. Reparation orders include Community Service Orders and Fine Option Orders, which require offenders to undertake unpaid work.

36. This measure reports the financial value of court ordered work performed by offenders for the community. The contribution by offenders enables them to make reparation to the community. The 2011-12 Estimated actual was impacted by a number of factors including the cessation of key projects such as Centrelink's Community Development Employment Project, severe weather events and the sentencing trends of magistrates. The 2012-13 Target/estimate is based on the 2011-12 Estimated actual.
37. This measure reports the average daily cost of providing corrective services per offender.
38. This measure provides an indicator of the level of awareness within the community of the number to call for State Emergency Service (SES) assistance during storm and flood emergencies. The 2011-12 Estimated actual is the result of an online survey undertaken in November/December 2011.
39. This measure reports the extent to which Emergency Management Queensland (EMQ) Helicopter Rescue bases are available for tasking as a proportion of the number of hours in the month. Base availability varies, subject to scheduled and unscheduled maintenance and other factors including training, aircrew availability and fatigue management.
40. Disaster management training supports the effectiveness of the Queensland Disaster Management Arrangements and builds and tests disaster management capability by improving participants' knowledge, skills and competency in the core areas of prevention, preparedness, response and recovery. The Queensland Floods Commission of Inquiry recommendations placed greater emphasis on disaster management training as reflected in the 2011-12 Estimated actual. Further, the Queensland Disaster Management Training Framework (QDMTF) was approved in June 2011 which sets out defined training pathways for stakeholders. The 2012-13 Target/estimate is based on an expected return to normal business.
41. This measure represents active members only. An active member is defined as someone who regularly attends training and is available to attend an activation. This measure relates directly to the capability of the SES to deliver its functions under the *Disaster Management Act 2003*, performing activities to help communities prepare for, respond to and recover from an event or disaster. In June 2012, EMQ transitioned to a new data system for the management of SES volunteers. As a result of data cleansing there was a reduction in volunteer numbers. Expected recruitment will result in the 2012-13 Target/estimate being achieved.
42. This measure reports the number of hours of operation performed by volunteers in the SES, such as search and rescue and responses to flood and storm emergencies. This measure is demand driven.
43. Structure fires are fires in housing and other buildings.
44. This measure has been amended to add "including call processing time" to ensure clear comparison with ROGS 2012. The calculation methodology has not changed.
45. This measure reports the time within which 50 percent of the first responding fire appliances arrive at the scene of a structure fire.
46. This measure reports the time within which 90 percent of the first responding fire appliances arrive at the scene of a structure fire. The 2012-13 Target/estimate for the 90th percentile is based on 14 minutes being the key parameter in the establishment of urban fire levy boundaries.
47. This measure includes fires in non-combustible objects to align with the new measure in ROGS 2012.
48. The cost per incident is determined by dividing total operating expenses by total Queensland Fire and Rescue Service (QFRS) incidents attended.
49. The 2011-12 Estimated actual is based on the values over the previous five years.
50. A systems issue continued in 2011-12, impacting on data. This issue has now been rectified and data is expected to be available from 2012-13.
51. The 2011-12 Estimated actual is understated (see note 50 above).
52. This measure reports QFRS expenditure divided by the population of Queensland.
53. This measure is amended to include the wording "non-mandatory" to provide clarification. This measure provides an indication of the percentage of households with non-mandatory fire safety measures such as fire extinguishers, fire blankets and fire escape plans. The 2011-12 Estimated actual is the result of an online survey undertaken in November/December 2011.
54. This measure provides an indication of the percentage of households with operational smoke alarms installed. The 2011-12 Estimated actual is the result of an online survey undertaken in November/December 2011.
55. This measure is amended to include "crash" to align with ROGS. A road crash rescue is defined as an accident or incident involving mobile property and the presumption that there are injuries or that assistance is required.

56. Extrications are defined as an assisted release and removal of trapped people from mobile property. This measure is a subset of all road rescue incidents.
57. This measure is amended from “structural fires” to “structure fires” to align with ROGS. Accidental residential structure fires are defined as those fires in a residential structure that are not deliberately lit and with effective educational programs can be reduced or prevented from occurring. The number of Queensland households for 2011-12 (1,740,810) and for 2012-13 (1,783,419) is derived from the *Australian Bureau of Statistics Household and Family Projections, Australia, 2006 to 2031 (Cat. No.3236.0) Report (Series II)* by averaging household data from the start and end of a financial year to derive the financial year midpoint estimate. This methodology is in line with that used in ROGS. The 2012-13 Target/estimate is set using long term trends and projections.
58. The number of landscape fires, including bushfires and grass fires, is heavily influenced by weather and a wide variance can be expected during drought and non-drought years.
59. This measure reports the percentage of Maintenance Inspection Reports conducted and deemed complete and compliant with building fire safety regulations and fire safety procedures in high-risk environments.
60. Schedule 15 of the *Sustainable Planning Regulation 2009* states that building approvals are to be completed within 15 business days. The new Community Safety Operations System will improve QFRS capability in monitoring building approvals in the future.
61. This measure is amended from “Operational staff as a percentage of total personnel” to further align with ROGS. The calculation methodology has not changed. According to ROGS definitions, firefighters include staff who deliver or manage a firefighting service and who are formally trained and qualified to undertake firefighting duties.
62. This measure reports the time spent by QFRS personnel conducting fire safety promotion and community education activities designed to lead to safer communities - for example, Roads, Attitudes and Action Planning (RAAP), Fire Ed, and Safehome.
63. This measure is based on the percentage of population covered by the Urban Levy Boundary which is deemed to be 87.6 percent.
64. This measure reports the time spent by QFRS personnel conducting fire safety activities designed to lead to safer communities, including Maintenance Inspection Reports and other types of building Inspections.

Discontinued Measures

A performance measure included in the 2011-12 Service Delivery Statements that has been discontinued and replaced by a better measure is reported in the following table.

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Service Area: Fire and Rescue Services				
Percentage of structure fires confined to the object/room of origin	1	>70%	72%	Discontinued measure

Note:

1. This measure is replaced in 2012-13 with the measure "Percentage of building and other structure fires confined to room/object of origin" which includes those fires in non-combustible objects. This measure was also discontinued in ROGS 2012.

CAPITAL

Capital program

The department's 2012-13 capital program provides an investment of \$174.5 million in capital purchases and \$4.8 million in capital grants that support the delivery of services to achieve the Government's objectives and meet the needs of the Queensland community.

The 2012-13 capital program includes the following capital purchases and grants.

Queensland Ambulance Service

The Government will provide \$51.4 million in 2012-13, including funding of:

- \$2.4 million to complete the replacement ambulance station at Calliope
- \$18.4 million to commission 130 new and replacement ambulance vehicles
- \$13.2 million for operational and communications equipment
- \$4.6 million to complete three new ambulance stations at Coomera, North Lakes and Pinjarra Hills
- \$2.5 million to continue the construction of replacement ambulance stations at Cleveland and Kingaroy
- \$2.5 million to commence construction of the replacement ambulance station at Emerald and the Tara replacement ambulance station and relief quarters
- \$0.3 million to continue the refurbishment of the ambulance station in Gladstone
- \$1.5 million to complete staff housing in the Surat and Bowen basins.

Queensland Corrective Services

The Government will provide \$68.7 million in 2012-13 for infrastructure expansion and redevelopment, Probation and Parole offices located in Indigenous communities and other purchases, including:

- \$28.3 million for the expansion and redevelopment of the Lotus Glen Correctional Centre
- \$16.8 million toward the Arthur Gorrie Correctional Centre cell upgrade program
- \$8.4 million for post-occupancy works at the Southern Queensland Correctional Precinct at Gatton - stage 1
- \$1.9 million to complete the expansion of the low security Numinbah Women's Correctional Centre
- \$0.61 million towards Probation and Parole office accommodation for Indigenous communities
- \$1.3 million for Probation and Parole office accommodation.

Queensland Fire and Rescue Service

The Government will provide \$45.6 million in 2012-13 for fire and rescue stations and land, fire appliances and information technology and communications equipment, including:

- \$2.9 million to continue the construction of the new fire and rescue station at Brassall
- \$5.2 million to complete the replacement fire and rescue station at Ripley
- \$4.4 million to complete three replacement auxiliary fire and rescue stations at Clifton, Millaa Millaa and Mount Tamborine
- \$0.53 million to continue the construction of the replacement auxiliary fire and rescue station at Mareeba
- \$1.1 million to complete the replacement permanent-auxiliary fire and rescue station at Emerald

- \$0.58 million to complete the redevelopment of the Walkerston auxiliary fire and rescue station
- \$6.7 million for operational and communications equipment
- \$11.4 million for 21 urban fire appliances
- \$4.6 million for 24 rural fire appliances
- \$2.8 million for information systems development.

Emergency Management Queensland

In 2012-13, \$2.8 million is provided for EMQ plant and equipment and information systems development and \$4.6 million in capital grants in support of the State Emergency Service.

Other

In addition to the above, the Government will provide \$2 million towards the redevelopment of the Spring Hill complex and ambulance station.

Capital budget statement

Department of Community Safety	Notes	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Capital Purchases¹				
Total land, buildings and infrastructure	..	154,518	170,049	105,044
Total plant and equipment	..	72,709	62,802	69,427
Total other capital	..	2,036	3,875	4,797
Total Capital Purchases	..	229,263	236,726	179,268

Note:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.

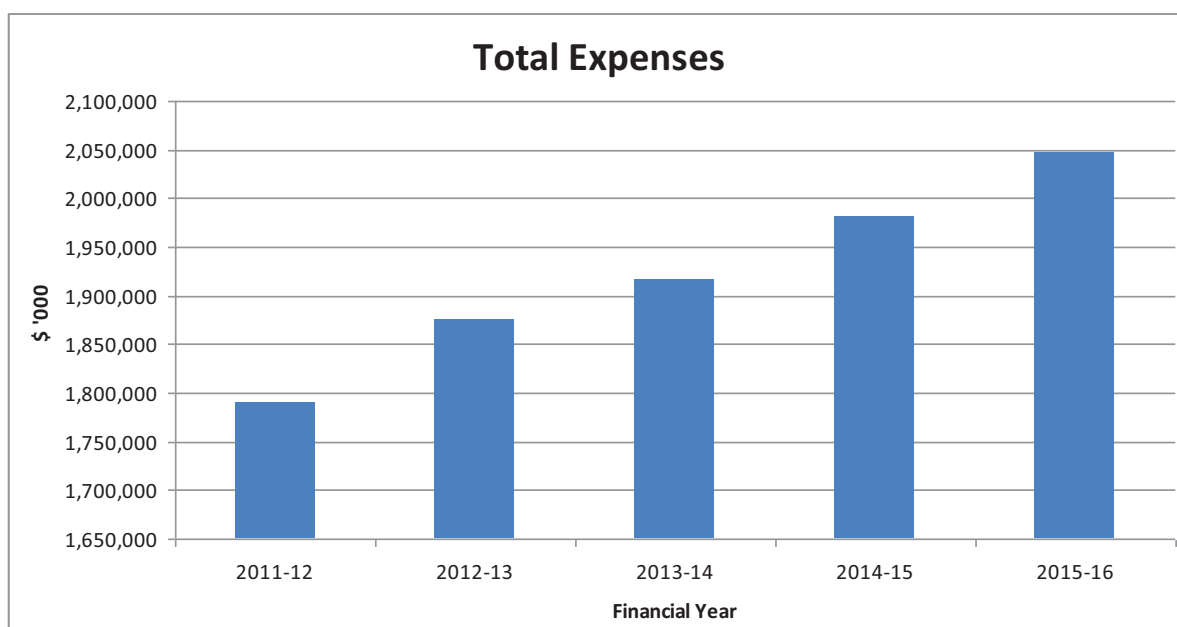
BUDGETED FINANCIAL STATEMENTS

Analysis of budgeted financial statements

An analysis of the department's budgeted financial statements is provided below.

Departmental income statement

Total expenses are estimated to be \$1.9 billion in 2012-13, an increase of \$85.8 million from the 2011-12 estimated actual. The increase is mainly due to implementation of the Queensland Floods Commission of Inquiry findings, provisions for wage increases in accordance with Government policy, provisions for increased QCS operating costs, the establishment of an Academy of Disaster Management and the development of a replacement human resources/payroll systems solution. These budget measures are also the principal cause of the increased expenses over the remainder of the forward estimates period.



Departmental balance sheet

The department's major assets are in property, plant and equipment, valued at \$3.5 billion. These assets are expected to decrease in value by 4% over the next three years as a result of accumulated depreciation. The department's main liabilities relate to payables and accrued employee benefits, with the value of these estimated to remain at current levels through to 2015-16. The department's equity is estimated to decrease by 4% over the next three years, in line with the reduction in assets.

INCOME STATEMENT

Department of Community Safety	Notes	2011-12 Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Income				
Service revenue	1,8,15	1,243,640	1,240,539	1,306,360
User charges	9,16	177,803	176,673	181,593
Grants and other contributions	2,17	27,544	41,293	26,212
Other revenue	10,18	346,850	343,764	364,119
Gains on sale/revaluation of property, plant and equipment and investments		..	435	..
Total income		1,795,837	1,802,704	1,878,284
Expenses				
Employee expenses	3,11,19	1,090,404	1,115,787	1,134,446
Supplies and services	4,20	466,239	457,463	471,759
Grants and subsidies	12,21	35,441	33,679	56,042
Depreciation and amortisation	5,13,22	197,052	165,421	201,230
Finance/borrowing costs		250	210	210
Other expenses		7,960	7,826	8,279
Losses on sale/revaluation of property, plant and equipment and investments	6,23	1,826	8,425	2,638
Total expenses		1,799,172	1,788,811	1,874,604
OPERATING SURPLUS/(DEFICIT)	7,14,24	(3,335)	13,893	3,680

STATEMENT OF CHANGES IN EQUITY

Department of Community Safety	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
Net effect of the changes in accounting policies and prior year adjustments	
Increase/(decrease) in asset revaluation reserve		76,850	42,080	44,432
Net amount of all revenue and expense adjustments direct to equity not disclosed above	
Net income recognised directly in equity		76,850	42,080	44,432
Surplus/(deficit) for the period		(3,335)	13,893	3,680
Total recognised income and expense for the period		73,515	55,973	48,112
Equity injection/(withdrawal)		18,631	64,233	(43,879)
Equity adjustments (MoG transfers)	
Total movement in equity for period		92,146	120,206	4,233

BALANCE SHEET

Department of Community Safety	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	25,36,45	44,330	70,736	48,798
Receivables	26,37,46	82,210	95,421	97,571
Other financial assets		..	..	..
Inventories	27,38	8,424	10,209	10,209
Other	28,39	10,389	17,406	17,406
Non-financial assets held for sale		1,610	1,470	1,470
Total current assets		146,963	195,242	175,454
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		24	24	24
Property, plant and equipment	29,40,47	3,538,889	3,492,006	3,505,043
Intangibles	30,41	45,723	35,501	35,634
Other		832	890	890
Total non-current assets		3,585,468	3,528,421	3,541,591
TOTAL ASSETS		3,732,431	3,723,663	3,717,045
CURRENT LIABILITIES				
Payables	31,48	92,810	103,694	93,149
Accrued employee benefits	32,42	45,615	42,810	42,810
Interest-bearing liabilities and derivatives		325	315	300
Provisions		..	..	..
Other		886	742	742
Total current liabilities		139,636	147,561	137,001
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		..	..	..
Interest-bearing liabilities and derivatives		2,678	2,688	2,397
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		2,678	2,688	2,397
TOTAL LIABILITIES		142,314	150,249	139,398
NET ASSETS/(LIABILITIES)		3,590,117	3,573,414	3,577,647
EQUITY				
Capital/contributed equity	33,49	3,385,187	3,428,586	3,384,707
Accumulated surplus/(accumulated deficit)	34,43	30,128	53,799	57,479
Reserves:				
- Asset revaluation surplus	35,44,50	174,802	91,029	135,461
- Other (specify)		..	..	..
TOTAL EQUITY		3,590,117	3,573,414	3,577,647

CASH FLOW STATEMENT

Department of Community Safety	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	51,58,65	1,243,640	1,255,792	1,291,107
User charges		198,211	196,532	201,497
Grants and other contributions	52,66	27,194	33,364	25,862
Other	59,67	383,525	391,515	400,794
Outflows:				
Employee costs	53,60,68	(1,090,404)	(1,115,700)	(1,134,446)
Supplies and services	54,69	(502,314)	(492,822)	(508,434)
Grants and subsidies	61,70	(35,441)	(33,679)	(56,042)
Borrowing costs		(250)	(210)	(210)
Other		(30,194)	(30,221)	(30,513)
Net cash provided by/(used in) operating activities		193,967	204,571	189,615
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		3,000	3,977	4,545
Investments redeemed		..	750	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	55,62,71	(226,877)	(235,795)	(174,471)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(223,877)	(231,068)	(169,926)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	56,63,72	128,380	157,829	72,633
Outflows:				
Borrowing redemptions		(311)	(321)	(306)
Finance lease payments		..	..	..
Equity withdrawals	57,64,73	(109,749)	(96,154)	(113,954)
Net cash provided by/(used in) financing activities		18,320	61,354	(41,627)
Net increase/(decrease) in cash held		(11,590)	34,857	(21,938)
Cash at the beginning of financial year		55,920	35,879	70,736
Cash transfers from restructure		..	..	..
Cash at the end of financial year		44,330	70,736	48,798

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

1. The decrease in service revenue is principally due to reduced depreciation charges and savings achieved to reduce waste and improve efficiency, offset by additional funding to commence implementation of the Queensland Floods Commission of Inquiry findings, funding for Voluntary Separation Program (VSP) payments and funding to meet increased Queensland Corrective Services (QCS) operating costs.
2. The increase in grants and contributions principally relates to funding provided under Natural Disaster Relief and Recovery Arrangements (NDRRA).
3. The increase in employee expenses is principally due to implementation of the Queensland Floods Commission of Inquiry findings, VSP payments, increased Queensland Corrective Services operating costs and a realignment of budget funding between employee expenses and supplies and services.
4. The decrease in supplies and services is principally due to a realignment of funding between employee expenses and supplies and services.
5. The decrease in depreciation and amortisation is principally due to the Southern Queensland Correctional Precinct at Gatton being commissioned later than originally estimated and the depreciation impact of property revaluations being lower than anticipated.
6. Losses have increased due to the de-recognition expense resulting from the refurbishment of a helicopter and various buildings and the loss on sale of ambulance vehicles.
7. The increase in the operating position is the combined effect of notes 1-6 and relates mainly to the timing of grant payments in 2011-12.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

8. The increase in service revenue principally relates to:
 - provisions for wage increases in accordance with Government policy;
 - additional QAS funding in lieu of the Community Ambulance Cover (CAC) levy;
 - supplementation for growth indexation for pensioners exempted from the former CAC levy;
 - supplementation for wage increases approved in the Queensland Industrial Relations Commission QAS determination 2009;
 - provision for an additional 60 ambulance officers to meet increases in demand;
 - escalation of the cost of prison operating contracts;
 - the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - maintenance arrangements for the Southern Queensland Correctional Precinct at Gatton;
 - additional funding for increased QCS operating costs;
 - additional funding for the monitoring of high risk offenders using global positioning systems (GPS) technology;
 - additional funding as a consequence of the Queensland Floods Commission of Inquiry findings;
 - recognition of National Partnership Agreement grants funding arrangements;
 - additional funding to facilitate the establishment of an Academy of Disaster Management;
 - increase in State contributions in lieu of urban fire levies on Crown properties; and
 - funding for the development of a replacement human resources/payroll system solution.

These increases are partly offset by one-off funding provisions in 2011-12 for VSP payments and the commissioning of the Southern Queensland Correctional Precinct at Gatton and by savings measures introduced in 2012-13.
9. The increase in user charges is principally due to the indexation of fees and charges.
10. The increase in other revenue principally relates to the indexation of urban fire levies.
11. The increase in employee expenses is principally due to:
 - provisions for wage increases in accordance with Government policy;
 - supplementation for wage increases approved in the Queensland Industrial Relations Commission QAS determination 2009;
 - provision for an additional 60 ambulance officers to meet increases in demand;
 - the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - additional funding for increased QCS operating costs;
 - additional funding for the GPS monitoring of high risk offenders;

- additional funding as a consequence of the Queensland Floods Commission of Inquiry findings; and
 - funding for the development of a replacement human resources/payroll system solution.
- These increases are partly offset by one-off funding provisions in 2011-12 for VSP payments and by savings measures introduced in 2012-13.
12. The increase in grants and subsidies is principally due to the establishment of an Academy of Disaster Management, a headquarters for the SES in Cairns and payments under the Natural Disaster Risk Management Studies Program (NDRMSP), Natural Disaster Mitigation Program (NDMP) and Natural Disaster Resilience Program (NDRP).
 13. The increase in depreciation and amortisation principally reflects the impact of the expansion and redevelopment of the Lotus Glen Correctional Centre.
 14. The increase in the operating position is the combined effect of notes 8-13 and relates mainly to the indexation of urban fire levies and timing of grant payments.

Major variations between 2011-12 Estimated actual and 2012-13 Estimate include:

15. The increase in service revenue is principally due to:
 - provisions for wage increases in accordance with Government policy;
 - additional QAS funding in lieu of the Community Ambulance Cover (CAC) levy;
 - supplementation for growth indexation for pensioners exempted from the former CAC levy;
 - supplementation for wage increases approved in the Queensland Industrial Relations Commission QAS determination 2009;
 - provision for an additional 60 ambulance officers to meet increases in demand;
 - escalation of the cost of prison operating contracts;
 - the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - maintenance arrangements for the Southern Queensland Correctional Precinct at Gatton;
 - additional funding for increased QCS operating costs;
 - additional funding for the monitoring of high risk offenders using GPS technology;
 - additional funding as a consequence of the Queensland Floods Commission of Inquiry findings;
 - recognition of National Partnership Agreement grants funding arrangements;
 - additional funding to facilitate the establishment of an Academy of Disaster Management
 - increase in State contributions in lieu of urban fire levies on Crown properties; and
 - funding for the development of a replacement human resources/payroll system solution.

These increases are partly offset by one-off funding provisions in 2011-12 for VSP payments and the commissioning of the Southern Queensland Correctional Precinct at Gatton and by savings measures introduced in 2012-13.
16. The increase in user charges is principally due to the indexation of fees and charges.
17. The decrease in grants and other contributions is principally due to one-off NDRRA funding provided in 2011-12 and a change in funding arrangements for National Partnership Agreements.
18. The increase in other revenue principally relates to the indexation of urban fire levies.
19. The increase in employee expenses is principally due to:
 - provisions for wage increases in accordance with Government policy;
 - supplementation for wage increases approved in the Queensland Industrial Relations Commission QAS determination 2009;
 - provision for an additional 60 ambulance officers to meet increases in demand;
 - the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - additional funding for increased QCS operating costs;
 - additional funding for the GPS monitoring of high risk offenders;
 - additional funding as a consequence of the Queensland Floods Commission of Inquiry findings; and
 - funding for the development of a replacement human resources/payroll system solution.

These increases are partly offset by one-off funding provisions in 2011-12 for VSP payments, by one-off NDRRA expenditures incurred in 2011-12 and by savings measures introduced in 2012-13.
20. The increase in supplies and services is principally due to:
 - the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - maintenance arrangements for the Southern Queensland Correctional Precinct at Gatton;

- additional funding for increased QCS operating costs;
- additional funding for the monitoring of high risk offenders using GPS technology;
- additional funding as a consequence of the Queensland Floods Commission of Inquiry findings;
- escalation of the cost of prison operating contracts;
- inflation indexation of budgeted expenses; and
- funding for the development of a replacement human resources/payroll system solution.

These increases are partly offset by one-off funding provisions in 2011-12 for the commissioning of the Southern Queensland Correctional Precinct at Gatton, one-off NDRRA expenditures incurred in 2011-12 and by savings measures introduced in 2012-13.

21. The increase in grants and subsidies is principally due to the establishment of an Academy of Disaster Management, a headquarters for the SES in Cairns and payments under the NDRMSP, NDMP and NDRP.
22. The increase in depreciation and amortisation is principally due to the commissioning of the Southern Queensland Correctional Precinct at Gatton and the expansion and redevelopment of the Lotus Glen Correctional Centre.
23. The reduction in losses principally reflects the one-off transactions incurred in 2011-12.
24. The decrease in the operating surplus is the combined effect of notes 15-23 and relates mainly to:
 - the timing of grant payments; and
 - increased depreciation and amortisation, principally due to the commissioning of the Southern Queensland Correctional Precinct at Gatton and the expansion and redevelopment of the Lotus Glen Correctional Centre.

Balance sheet

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

25. The increase in cash assets is principally due to an increased operating result in 2011-12, and higher than originally estimated opening cash balance for 2011-12.
26. The increase in receivables is primarily due to a higher than expected opening balance, and the anticipated annual leave reimbursements and other grants receivable being higher than originally estimated.
27. The increase in the 2011-12 estimated actual is due to higher than anticipated inventories held for distribution.
28. The increase in other current assets is principally due to higher than estimated prepaid expenses.
29. Property, plant and equipment decreased principally due to lower than estimated revaluation increments for property and major plant in 2011-12.
30. The decrease in intangibles is due to the reduced level of capital expenditure in 2011-12 and a lower than anticipated closing balance in 2010-11 for internally generated computer software.
31. The increase in payables reflects the timing of appropriated equity withdrawal payments.
32. The decrease in accrued employee benefits largely reflects lower than estimated payables for salaries and wages.
33. The increase in contributed equity reflects the change in timing of equity injections for major building projects.
34. The increase in the accumulated surplus reflects the higher than estimated operating result in 2011-12.
35. The decrease in the asset revaluation surplus is due to lower than estimated revaluation increments for property and major plant in 2010-11 and 2011-12.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

36. The increase in cash assets is principally due to the timing of capital expenditure.
37. The increase in receivables is primarily due to an increase in the 2011-12 closing balance and increases in anticipated annual leave reimbursements and other grants receivable.
38. The increase in the 2012-13 estimate is due to higher than anticipated inventories held for distribution.
39. The increase in other current assets is principally due to higher than estimated prepaid expenses.
40. Property, plant and equipment decreased principally due to lower than estimated revaluation increments for property and major plant in 2011-12.
41. The decrease in intangibles is due to the reduced level of capital expenditure in 2011-12 and a lower than anticipated closing balance in 2010-11 for internally generated computer software.
42. The decrease in accrued employee benefits largely reflects a reduction in estimated payables for salaries and wages.
43. The increase in the accumulated surplus reflects the higher than estimated operating result for the department in 2011-12, in addition to the 2012-13 operating surplus.

44. The decrease in the asset revaluation surplus is due to lower than estimated revaluation increments for property and major plant in 2011-12.

Major variations between 2011-12 Estimated actual and 2012-13 Estimate include:

45. The decrease in cash assets is principally due to capital expenditure planned for 2012-13.
46. The increase in receivables is due to appropriated equity injection receivable recognised in 2012-13.
47. The increase in property, plant and equipment is due to revaluation increments for buildings, and capital expenditure planned for 2012-13.
48. The decrease in payables reflects the timing of appropriated equity withdrawal payments.
49. The decrease in contributed equity is due to equity withdrawals planned for 2012-13.
50. The increase in asset revaluation surplus reflects the revaluation of property and major plant in 2012-13.

Cash flow statement

Major variations between 2011-12 Budget and 2011-12 Estimated actual include:

51. The increase in service revenue is principally due to additional funding to commence implementation of the Queensland Floods Commission of Inquiry findings, funding for VSP payments and funding to meet increased QCS operating costs.
52. The increase in grants and contributions principally relates to funding provided under NDRRA.
53. The increase in employee expenses is principally due to implementation of the Queensland Floods Commission of Inquiry findings, VSP payments, increased Queensland Corrective Services operating costs and a realignment of budget funding between employee expenses and supplies and services.
54. The decrease in supplies and services is principally due to a realignment of funding between employee expenses and supplies and services.
55. The increase in payments for property, plant and equipment is mainly due to an accelerated program of work on the Lotus Glen Correctional Centre expansion and redevelopment.
56. The increase in equity injections is principally due to an accelerated program of work on the Lotus Glen Correctional Centre expansion and redevelopment.
57. The reduction in equity withdrawals is principally due to depreciation expenses being lower than estimated.

Major variations between 2011-12 Budget and 2012-13 Estimate include:

58. The increase in service revenue principally relates to:
- provisions for wage increases in accordance with Government policy;
 - additional QAS funding in lieu of the CAC levy;
 - supplementation for growth indexation for pensioners exempted from the former CAC levy;
 - supplementation for wage increases approved in the Queensland Industrial Relations Commission QAS determination 2009;
 - provision for an additional 60 ambulance officers to meet increases in demand;
 - escalation of the cost of prison operating contracts;
 - the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - maintenance arrangements for the Southern Queensland Correctional Precinct at Gatton;
 - additional funding for increased QCS operating costs;
 - additional funding for the monitoring of high risk offenders using GPS technology;
 - additional funding as a consequence of the Queensland Floods Commission of Inquiry findings;
 - recognition of National Partnership Agreement grants funding arrangements;
 - additional funding to facilitate the establishment of an Academy of Disaster Management
 - increase in State contributions in lieu of urban fire levies on Crown properties; and
 - funding for the development of a replacement human resources/payroll system solution.

These increases are partly offset by one-off funding provisions in 2011-12 for VSP payments and the commissioning of the Southern Queensland Correctional Precinct at Gatton and by savings measures introduced in 2012-13.

59. The increase in other revenue principally relates to the indexation of urban fire levies.
60. The increase in employee expenses is principally due to:
- provisions for wage increases in accordance with Government policy;
 - supplementation for wage increases approved in the Queensland Industrial Relations Commission QAS determination 2009;

- provision for an additional 60 ambulance officers to meet increases in demand;
- the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
- additional funding for increased QCS operating costs;
- additional funding for the GPS monitoring of high risk offenders;
- additional funding as a consequence of the Queensland Floods Commission of Inquiry findings; and
- funding for the development of a replacement human resources/payroll system solution.

These increases are partly offset by one-off funding provisions in 2011-12 for VSP payments and by savings measures introduced in 2012-13.

61. The increase in grants and subsidies is principally due to the establishment of an Academy of Disaster Management, a headquarters for the SES in Cairns and payments under the NDRMSP, NDMP and NDRP.
62. The decrease in payments for property, plant and equipment and intangibles is mainly due to the completion of the Southern Queensland Correctional Precinct at Gatton and progress of the Lotus Glen Correctional Centre expansion and redevelopment.
63. The reduction in equity injections reflects a lower capital program following the completion of the Southern Queensland Correctional Precinct at Gatton and progress of the Lotus Glen Correctional Centre expansion and redevelopment.
64. The increase in equity withdrawals is principally due to depreciation expenses being higher in 2012-13.

Major variations between 2011-12 Estimated actual and 2012-13 Estimate include:

65. The increase in service revenue is principally due to :
 - additional QAS funding in lieu of the CAC levy;
 - supplementation for growth indexation for pensioners exempted from the former CAC levy;
 - supplementation for wage increases approved in the Queensland Industrial Relations Commission QAS determination 2009;
 - provision for an additional 60 ambulance officers to meet increases in demand;
 - escalation of the cost of prison operating contracts;
 - the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - maintenance arrangements for the Southern Queensland Correctional Precinct at Gatton;
 - additional funding for increased QCS operating costs;
 - additional funding for the monitoring of high risk offenders using GPS technology;
 - additional funding as a consequence of the Queensland Floods Commission of Inquiry findings;
 - recognition of National Partnership Agreement grants funding arrangements;
 - additional funding to facilitate the establishment of an Academy of Disaster Management;
 - increase in State contributions in lieu of urban fire levies on Crown properties; and
 - funding for the development of a replacement human resources/payroll system solution.

These increases are partly offset by one-off funding provisions in 2011-12 for VSP payments and the commissioning of the Southern Queensland Correctional Precinct at Gatton and by savings measures introduced in 2012-13.

66. The decrease in grants and other contributions is principally due to one-off NDRRA funding provided in 2011-12 and a change in funding arrangements for National Partnership Agreements
67. The increase in other revenue principally relates to the indexation of urban fire levies.
68. The increase in employee expenses is principally due to:
 - provisions for wage increases in accordance with Government policy;
 - supplementation for wage increases approved in the Queensland Industrial Relations Commission QAS determination 2009;
 - provision for an additional 60 ambulance officers to meet increases in demand;
 - the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - additional funding for increased QCS operating costs;
 - additional funding for the GPS monitoring of high risk offenders;
 - additional funding as a consequence of the Queensland Floods Commission of Inquiry findings; and
 - funding for the development of a replacement human resources/payroll system solution.

These increases are partly offset by one-off funding provisions in 2011-12 for VSP payments, by one-off NDRRA expenditures incurred in 2011-12 and by savings measures introduced in 2012-13.

69. The increase in supplies and services is principally due to:
- the commissioning and operation of expanded and redeveloped infrastructure at the Lotus Glen Correctional Centre;
 - maintenance arrangements for the Southern Queensland Correctional Precinct at Gatton;
 - additional funding for increased QCS operating costs;
 - additional funding for the monitoring of high risk offenders using GPS technology;
 - additional funding as a consequence of the Queensland Floods Commission of Inquiry findings;
 - escalation of the cost of prison operating contracts;
 - inflation indexation of budgeted expenses; and
 - funding for the development of a replacement human resources/payroll system solution.
- These increases are partly offset by one-off funding provisions in 2011-12 for the commissioning of the Southern Queensland Correctional Precinct at Gatton by one-off NDRRA expenditures incurred in 2011-12 and by savings measures introduced in 2012-13.
70. The increase in grants and subsidies is principally due to the establishment of an Academy of Disaster Management, a headquarters for the SES in Cairns and payments under the NDRMSP, NDMP and NDRP.
71. The decrease in payments for property, plant and equipment is mainly due to the completion of the Southern Queensland Correctional Precinct at Gatton and progress of the Lotus Glen Correctional Centre expansion and redevelopment.
72. The decrease in equity injections is principally due to the completion in 2011-12 of the Southern Queensland Correctional Precinct at Gatton and progress of the Lotus Glen Correctional Centre expansion and redevelopment.
73. The increase in equity withdrawals is principally due to depreciation expenses being higher in 2012-13.

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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 agencies during a financial year for:

- 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 well being. 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.

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.

