



State Budget 2012-13

Service Delivery Statements



Legislative Assembly of Queensland



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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Legislative Assembly of Queensland

Summary of budget

Agency	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Legislative Assembly	79,247	85,066	83,349

Note:

1. Explanations of variances are provided in the financial statements

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PORTFOLIO OVERVIEW

Ministerial and portfolio responsibilities

The Legislative Assembly of Queensland consists of 89 Members who discharge a range of important legislative and constituency responsibilities.

Legislative responsibilities refer to participation in Parliamentary matters including the enactment of legislation, privileged debate on Government policy and administration, and serving on parliamentary committees. Constituency responsibilities arise as each Member, the representative of an electoral district, provides advice and assistance to constituents and acts as an advocate of local interests.

The *Parliamentary Service Act 1988* establishes the Parliamentary Service to provide administrative and support services to the Legislative Assembly. The Act outlines the various functions of the Parliamentary Service and also prescribes the role of the Committee of the Legislative Assembly in relation to the management of the Parliamentary Service, including :

- deciding major policies to guide the operation and management of the Parliamentary Service
- preparing budgets
- deciding the size and organisation of the Parliamentary Service and the services to be supplied by the Parliamentary Service
- supervising the management and delivery of services by the Parliamentary Service.

Services are delivered via two separate service areas -

- *Members' Salaries, Entitlements and Electorate Office Support Services*
- *Parliamentary Precinct Support Services.*

The community benefit achieved through providing these services is an accessible, effective and democratic Parliament, representative of all Queenslanders, enacting laws, scrutinising the activities of executive government, and debating issues of State.

Additional information regarding the operation of the Legislative Assembly and the Parliamentary Service can be accessed via the Queensland Parliament website at www.parliament.qld.gov.au.

Departmental Structure and Services

Committee of the Legislative Assembly

The Honourable F Simpson MP

The Honourable J Seeney MP

The Honourable T Nicholls MP

Mr R Stevens MP

Ms A Palaszczyk MP

Mr T Mulherin MP

Mr C Pitt MP

Legislative Assembly

Accountable Officer: Mr N Laurie

Service Area 1: Members' Salaries, Entitlements and Electorate Office Services

Service Area 2: Parliamentary Precinct Support Services

RESOURCES AND PERFORMANCE

DEPARTMENTAL OVERVIEW

Strategic direction

The *Parliamentary Service Management Plan 2012-2016* outlines the goals and strategic issues facing the Parliamentary Service. The four major goals in the plan are:

1. to assist the Parliament, its Committees and Members to fulfil their Parliamentary responsibilities
2. to support the business needs of the Parliament, Committees, Members, the Parliamentary Service and other clients
3. to promote the institution of Parliament and raise community awareness and understanding of its important role and functions
4. to develop and maintain a professional and progressive Parliamentary Service.

The plan identifies a number of key environmental factors impacting upon the Parliamentary Service:

- An increasing Queensland population and the direct implications for Members and electorate office staff
- The increasing demands from key client groups including the Parliament, its Committees, Members, government departments, news media and the wider community
- The emergence of new information and communication technologies
- Changing workforce demographics and increasing demands for flexible workplace arrangements
- A renewed focus on the importance of conserving Parliament House and its contents.

The plan also notes that the Service will employ four key strategies to mitigate the impact of the above-mentioned environmental factors. The Service will:

- a) More actively align resourcing allocations to accommodate:
 - variations in client demand (e.g. demand variations between sitting and non-sitting periods)
 - variations in service area staffing levels that are operationally appropriate to the Service and staff.
- b) More actively manage the Parliament's most significant physical asset (Parliament House) in a sustainable way
- c) Develop and refine support for the new portfolio based committee system and raise awareness and understanding of its function in the community
- d) Use emerging technologies as a means of providing Members and staff with "anywhere/anytime" access to key business systems and data.

2012-13 Highlights

In 2012-13, the Parliamentary Service will:

- Replace all multi-function (copying, printing, scanning and faxing) devices in Members' electorate offices
- Launch an upgraded Parliamentary Library information management system to deliver improved online access to information services
- Develop and launch an upgraded software system utilised by Parliamentary Reporting Services to produce the official record of Parliamentary proceedings (Hansard)
- Commence implementation of the recommendations contained in a recent IT strategic review including the replacement of core information technology switch infrastructure within the Parliamentary precinct that will facilitate wireless access within both Parliamentary buildings
- Implement a 3 year regional educational program designed to reach all major Queensland regional centres within the Parliamentary term
- Continue a significant program to repaint the interior of Parliament House
- Refurbish office accommodation on level 6 of the Parliamentary Annexe to deliver expanded Parliamentary Committee hearing and meeting rooms.

Recent Achievements

In 2011-12, the Parliamentary Service:

- Implemented a new Parliamentary committee system, including administrative resourcing and physical improvements to deliver Committee hearing and meeting rooms and facilitate live broadcasting of up to three simultaneous parliamentary committee hearings via the internet as part of ongoing commitment to improving broadcasting services and access by regional Queensland
- Developed and delivered a formal induction program for new Members of the 54th Parliament
- Developed and commenced delivery of a new training and development program for electorate office staff
- Continued to implement a range of recommendations contained in the 2010 *Parliament House Conservation Plan* including engagement of a technical expert to develop appropriate fire protection solutions for Parliament House; and the on-going repaint of the interior of Parliament House
- Continued to develop a new Parliamentary Library information management system
- Initiated a project to replace the current software package utilised by Parliamentary Reporting Services to produce the official record of Parliamentary proceedings (Hansard)
- Redeveloped and launched the Parliament's internet site
- Commissioned a review of current IT service delivery models with a view to developing new models that provide Members with IT access anywhere/anytime.

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.

Legislative Assembly	2011-12 Budget \$'000	2011-12 Est Actual \$'000	2012-13 Estimate \$'000
CONTROLLED			
Income			
Appropriation for services ¹			
Deferred from previous year/s	931	931	1,074
Balance of service appropriation	75,919	81,672	79,987
Other revenue	2,397	2,463	2,288
Total income	79,247	85,066	83,349
Expenses			
Members' Salaries, Entitlements and Electorate Office Services	45,491	49,748	48,357
Parliamentary Precinct Support Services	33,756	35,318	34,992
Total expenses	79,247	85,066	83,349
Operating surplus/deficit	..	..	..
Net assets	266,271	250,910	251,007
APPROPRIATIONS			
Controlled Items			
Departmental services ¹	76,850	79,329	84,708
Equity adjustment	(4,829)	(4,058)	(4,174)
Administered items	..	..	..
VOTE TOTAL²	72,021	75,271	80,534

Notes:

1. Appropriation for services does not match appropriation for departmental services due to appropriation receivable in 2012-13 of \$3.712M and appropriation payable of \$0.065M.
2. As represented in the 2012-13 Appropriation Bills.

Budget Measures Summary

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

Legislative Assembly	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	1,731	1,500	1,500	1,500	1,500
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	3,712	(273)	(693)	(693)	(693)
Total expense measures					
Administered	..	..	..	..	..
Departmental	5,443	1,227	807	807	807
Capital measures					
Up to and including 2011-12 MYR					
Administered	..	..	..	..	..
Departmental	719	..	..	..	..
2012-13 Budget					
Administered	..	..	..	..	..
Departmental	..	640	..	..	..
Total capital measures					
Administered	..	..	..	..	..
Departmental	719	640	..	..	..

Staffing¹

Legislative Assembly	Notes	2011-12 Budget	2011-12 Est. Actual	2012-13 Estimate
TOTAL		465	477	471

Notes:

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

SERVICE PERFORMANCE

Members' Salaries, Entitlements and Electorate Office Services

Members' Salaries, Entitlements and Electorate Office Services represents the cost of Members' salaries and entitlements and maintaining and supporting electorate offices across the State.

The *Members' Entitlements Handbook* and the *Members' Office Support Handbook* are approved by the Governor-in-Council and outline the salaries and other entitlements of Members of the Legislative Assembly, as well as the entitlements of former Members.

The *Members' Office Support Handbook* states that each Member is provided with an electorate office to support activities in servicing their electorate. Those Members representing an electoral district of 100,000 square kilometres or more in area may elect to be provided with an additional electorate office. The Handbook also provides for a range of other resources to support the operation of each electorate office including staffing, equipment, telecommunications and stationery. All of these resources provide support to Members to enable them to fulfil their constituency responsibilities.

Parliamentary Precinct Support Services

These services include:

- Advisory, information and support services to assist the Parliament, its committees and Members to fulfil their constitutional and parliamentary responsibilities. These services include Chamber and Procedural Services; Security and Attendant Services; the Committee Office; the Parliamentary Library; and Parliamentary Reporting Services
- Services to promote the institution of Parliament and raise community awareness and understanding of its important role and functions
- Accommodation and hospitality services that provide Members, staff and guests of the Parliament with an appropriate working environment
- Organisational services that support the activities of Members and their staff; deliver a range of entitlements afforded to Members pursuant to the *Members' Entitlements Handbook* and the *Members' Office Support Handbook*; and maintain the historic Parliament House building and its contents. These include Information Technology Services, Human Resource Services, Property Services, and Financial and Administrative Services.

2012-13 Service Summary

Service area	Sources of Revenue				
	Total cost \$'000	State Contribution \$'000	User Charges \$0'000	C'wealth Revenue \$'000	Other Revenue \$'000
Members' Salaries, Entitlements and Electorate Office Services	48,482	48,482	..	..	..
Parliamentary Precinct Support Services	34,867	32,579	2,271	..	17
Total	83,349	81,061	2,271	..	17

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: Members' Salaries, Entitlements and Electorate Office Services				
	1			
State contribution (\$000)		45,491	49,748	48,482
Other revenue (\$000)		..	..	..
Total cost (\$000)		45,491	49,748	48,482
Service Area: Parliamentary Precinct Support Services				
Service standards				
Percentage of Members satisfied with services provided (satisfied/very satisfied)		95%	100%	95%
Percentage of Shared Services clients satisfied with services provided (satisfied/very satisfied)	2	95%	n/a	95%
Other measures				
Number of Questions on Notice processed	3	2,200	1,375	2,000
Number of tabled papers and reports registered and archived		2,000	2,229	2,000
Number of Parliamentary committee briefings provided (reports tabled)		300(50)	328(112)	300(50)
Internet publication of the first two hours of proceedings (Hansard) by 2pm each sitting day		100%	100%	100%
Number of Library client information briefs prepared		700	738	700
Percentage of Library information and research responses issued within agreed timeframes		98%	97.3%	98%

	Notes	2011-12 Target/est.	2011-12 Est. actual	2012-13 Target/est.
Number of educational activities and visits (attendees)		New Measure	New Measure	665 (20,000)
Number of precinct visitors processed through security scanning procedures		75,000	87,799	75,000
Percentage of planned capital works projects completed	4	95%	55%	95%
Number of catered functions held (attendees)	5	910(45,000)	742(30,307)	700(30,000)
Percentage accuracy in payroll processing		99%	99%	99%
Percentage of external suppliers paid in accordance with trading terms	6	90%	80%	85%
Percentage of domestic travel requests confirmed within one working day		95%	99%	95%
Percentage of IT Service Desk calls resolved within two hours of request		70%	77%	70%
Percentage availability of full IT Network resources		99%	99%	99%
State contribution (\$000)		31,359	32,855	32,579
Other revenue (\$000)		2,397	2,463	2,288
Total cost (\$000)		33,756	35,318	34,867

Notes:

1. Service Standards for Members' Salaries, Entitlements and Electorate Office Services are not provided here. The financial amounts shown represent direct expenditure incurred pursuant to the *Members' Entitlements Handbook* and the *Members' Office Support Handbook* including management of electorate offices. Each Electorate Office operates independently under the direction of each Member. Individual Members assess the performance of their office(s) based upon the needs of that Member in servicing local constituents.

2. No measurement of Shared Service client satisfaction was conducted in 2011-12 due to the 2012 General Election. The Parliamentary Service had planned to conduct the client satisfaction survey in the final quarter of the year however resources were prioritised toward managing the significant turnover of Members arising out of the election.
3. Number of Questions on Notice processed less than target due to reduced number of Parliamentary sitting days during 2011-12.
4. Completion rate for planned capital projects was less than 2011-12 Target due to deferral of planned IT infrastructure replacement works pending the outcome of a strategic review conducted in 2011-12, and the re-prioritisation of scheduled work in order to manage significant accommodation changes within electorate offices and the parliamentary precinct following the 2012 state election.
5. Reduction in volume of catered functions during 2011-12 reflects reduced demand by key client groups including government agencies and community groups.
6. Actual performance less than target due to a large number of marginally late payments made to suppliers with trading terms of 7 days or less, and payments delayed pending resolution of disputed amounts .

Discontinued Measures

Performance measures included in the 2011-12 Service Delivery Statements that have been discontinued or replaced by better measures are reported in the following table.

Notes	2010-11 Target/est.	2010-11 Est. actual	2011-12 Target/est.
Service Area: Parliamentary Precinct Support Services			
Number of community engagement and educational activities held (attendees)	110(5,000)	142(6,054)	Discontinued measure

Note:

1. This measure has been discontinued to reflect a revised focus on core educational activities and rationalisation of ancillary activities. A new measure adopted for 2012-13 will report formal educational seminars and events, as well as school tour visits to the Parliament.

CAPITAL

Capital program

Each year the Parliament develops a broad capital program which includes capital works to improve the functionality of the Parliamentary precinct, as well as the upgrade or replacement of major items of plant and equipment associated with building infrastructure and systems within the precinct. In addition, each year the Parliament programs replacement of various equipment items including a range of computer and office equipment used within the Parliamentary precinct and in Electorate Offices.

Over recent years, the Parliament has also invested in the upgrade and replacement of core software management information systems, including the Parliament's internet site.

For 2012-13, the capital program will focus on:

- Continuation of a major program to restore the stonework exterior of Parliament House
- Refurbishment of office accommodation to deliver expanded Committee meetings and hearing rooms with modern audio-visual facilities
- Replacement of multi-function document printing and scanning devices in Members' electorate offices
- Replacement of core information technology infrastructure within the Parliamentary precinct to deliver improved data services to Members
- Continuation of an ongoing program to replace major plant items within the Parliamentary precinct including air conditioning units, emergency generators, and fire system components.

Capital budget statement

Legislative Assembly	Notes	2011-12 Budget \$'000	2011-12 Est. Actual \$'000	2012-13 Estimate \$'000
Capital Purchases¹				
Total land, buildings and infrastructure	2	980	1,820	1,265
Total plant and equipment	..	1,051	1,051	1,940
Total other capital	..	450	450	..
Total Capital Purchases	..	2,481	3,321	3,205

Notes:

1. For more detail on the agency's capital acquisitions please refer to Budget Paper 3.
2. 2011-12 Estimated actual includes additional funding approved in 2011-12 to upgrade committee meeting and hearing rooms and replacement of Parliamentary Annexe roof-top water tank.

BUDGETED FINANCIAL STATEMENTS

Analysis of budgeted financial statements

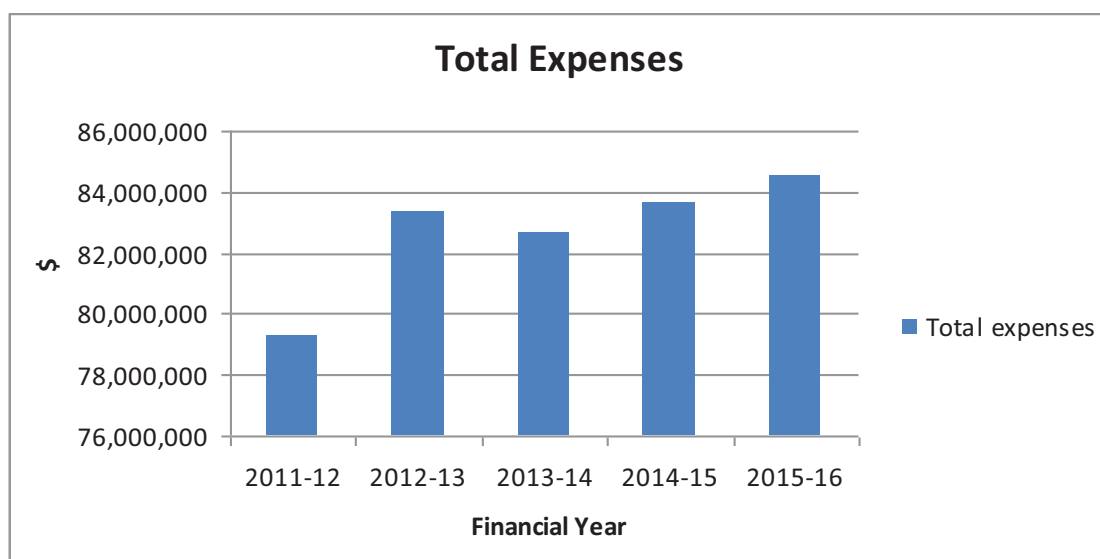
An analysis of the Legislative Assembly's budgeted financial statements is provided below.

Departmental income statement

Total expenses are estimated to be \$83.3M in 2012-13, an increase of \$4.1M compared to the 2011-12 published budget. The increase is primarily associated with resourcing for the new parliamentary committee system, increases in 2011 to Members' salaries and allowances, and increased costs associated with the maintenance and operation of Members' electorate offices.

Total expenses are expected to decrease marginally in 2013-14 due to planned completion in 2012-13 of a program to repaint the interior of Parliament House. Over the following 3 years, total expenses are estimated to increase to \$84.6M by 2015-16 (an increase of 1.6% compared to the estimated expenditure for 2012-13).

Chart: Total departmental expenses across the Forward Estimates period



Departmental balance sheet

The Department's major assets are in land (\$161M in 2011-12) and buildings (\$272M in 2011-12). The value of these categories is expected to increase by 8% and 10% respectively over the next three years, as a result of estimated revaluations in accordance with whole-of-government asset valuation policies. The Legislative Assembly's main liabilities relate to creditors supplying goods and services to the Legislative Assembly, and post employment travel benefits afforded to eligible former Members of the Legislative Assembly.

INCOME STATEMENT

Legislative Assembly	Notes	2011-12 Budget \$'000	2011-12 Est. Act. \$'000	2012-13 Estimate \$'000
Income				
Service revenue	1,5,8	76,850	82,603	81,061
User charges		2,318	2,318	2,271
Grants and other contributions	2	79	145	17
Other revenue		..	..	..
Gains on sale/revaluation of property, plant and equipment and investments		..	..	..
Total income		79,247	85,066	83,349
Expenses				
Employee expenses	3,6,9	54,090	58,837	55,600
Supplies and services	4,7,10	17,758	18,761	20,281
Grants and subsidies		..	..	..
Depreciation and amortisation		7,277	7,346	7,346
Finance/borrowing costs		..	..	..
Other expenses		122	122	122
Losses on sale/revaluation of property, plant and equipment and investments		..	..	..
Total expenses		79,247	85,066	83,349
OPERATING SURPLUS/(DEFICIT)		..	..	..

STATEMENT OF CHANGES IN EQUITY

Legislative Assembly	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	11,13	8,562	6,945	4,271
Net amount of all revenue and expense adjustments direct to equity not disclosed above		..	..	..
Net income recognised directly in equity		8,562	6,945	4,271
Surplus/(deficit) for the period		..	..	..
Total recognised income and expense for the period		8,562	6,945	4,271
Equity injection/(withdrawal)	12,14	(4,829)	(4,058)	(4,174)
Equity adjustments (MoG transfers)		..	..	..
Total movement in equity for period		3,733	2,887	97

BALANCE SHEET

Legislative Assembly	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CURRENT ASSETS				
Cash assets	15,21,25	478	(2,029)	1,618
Receivables	16,26	1,151	5,284	1,572
Other financial assets		..	..	..
Inventories		207	211	211
Other	17	395	274	274
Non-financial assets held for sale		..	..	..
Total current assets		2,231	3,740	3,675
NON-CURRENT ASSETS				
Receivables		..	..	..
Other financial assets		..	..	..
Property, plant and equipment	18,22	270,950	254,518	254,615
Intangibles	19,23	256	449	449
Other		..	..	..
Total non-current assets		271,206	254,967	255,064
TOTAL ASSETS		273,437	258,707	258,739
CURRENT LIABILITIES				
Payables		1,435	1,798	1,733
Accrued employee benefits		1,063	1,286	1,286
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	22	22
Total current liabilities		2,498	3,106	3,041
NON-CURRENT LIABILITIES				
Payables		..	..	..
Accrued employee benefits		4,668	4,691	4,691
Interest-bearing liabilities and derivatives		..	..	..
Provisions		..	..	..
Other		..	..	..
Total non-current liabilities		4,668	4,691	4,691
TOTAL LIABILITIES		7,166	7,797	7,732
NET ASSETS/(LIABILITIES)		266,271	250,910	251,007
EQUITY				
Capital/contributed equity		(26,015)	(25,244)	(29,418)
Accumulated surplus/(accumulated deficit)		51,862	53,649	53,649
Reserves:				
- Asset revaluation surplus	20,24,27	240,424	222,505	226,776
- Other (specify)		..	..	..
TOTAL EQUITY		266,271	250,910	251,007

CASH FLOW STATEMENT

Legislative Assembly	Notes	2011-12 Budget \$'000	2011-12 Est. act. \$'000	2012-13 Estimate \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service receipts	28,35,37	76,850	79,329	84,708
User charges		2,468	2,468	2,421
Grants and other contributions	29	79	145	17
Other		1,377	1,377	1,377
Outflows:				
Employee costs	30,38	(54,090)	(58,837)	(55,600)
Supplies and services	31	(19,135)	(20,138)	(21,658)
Grants and subsidies		..	..	..
Borrowing costs		..	..	..
Other		(272)	(272)	(272)
Net cash provided by/(used in) operating activities		7,277	4,072	10,993
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows:				
Sales of property, plant and equipment		33	33	33
Investments redeemed		..	..	..
Loans and advances redeemed		..	..	..
Outflows:				
Payments for property, plant and equipment and intangibles	32,36	(2,481)	(3,321)	(3,205)
Payments for investments		..	..	..
Loans and advances made		..	..	..
Net cash provided by/(used in) investing activities		(2,448)	(3,288)	(3,172)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Borrowings		..	..	..
Equity injections	33	(584)	719	640
Outflows:				
Borrowing redemptions		..	..	..
Finance lease payments		..	..	..
Equity withdrawals		(4,245)	(4,777)	(4,814)
Net cash provided by/(used in) financing activities		(4,829)	(4,058)	(4,174)
Net increase/(decrease) in cash held	34	..	(3,274)	3,647
Cash at the beginning of financial year		478	1,245	(2,029)
Cash transfers from restructure		..	..	..
Cash at the end of financial year		478	(2,029)	1,618

EXPLANATION OF VARIANCES IN THE FINANCIAL STATEMENTS

Income statement

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

1. Increase in service revenue due to:
 - funding for Members' resettlement allowance and electorate officer severance payments associated with March 2012 state election
 - funding for staffing and administrative costs associated with implementation of Committee system reforms
 - funding for Members' salary and allowance increases approved in 2011
 - funding for increases in electorate office leasing costs.
2. Increase in grants and other contributions due to increase in estimated grants associated with repair works following January 2011 floods.
3. Increase in employee expenses due to:
 - Members' resettlement allowance and electorate officer severance payments associated with March 2012 state election
 - staffing costs associated with implementation of Committee system reforms
 - Members' salary and allowance increases approved in 2011.
4. Increase in supplies and services due to:
 - increases in electorate office costs associated with leasing, electricity and minor works associated with the March 2012 state election
 - repair works to building soffits in the Parliamentary Annexe.

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

5. Increase in service revenue due to:
 - funding for staffing and administrative costs associated with implementation of Committee system reforms
 - funding for Members' salary and allowance increases approved in 2011
 - funding to meet estimated costs associated with negotiation of a new enterprise bargaining agreement
 - funding to deliver priority electorate office relocations and improvements
 - funding for increases in electorate office leasing costs.
6. Increase in employee expenses due to:
 - staffing costs associated with implementation of Committee system reforms
 - Members' salary and allowance increases approved in 2011
 - estimated costs associated with negotiation of a new enterprise bargaining agreement.
7. Increase in supplies and services due to:
 - increases in electorate office costs associated with leasing and electricity
 - costs to deliver priority electorate office relocations and improvements.

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

8. Decrease in service revenue due to cessation of funding provided in 2011-12 for Members' resettlement allowance and electorate officer severance payments associated with March 2012 state election.
9. Decrease in employee expenses due to:
 - finalisation of payments in 2011-12 for Members' resettlement allowance and electorate officer severance payments associated with March 2012 state election
 - staffing restructures approved for 2012-13.
10. Increase in supplies and services due to:
 - additional costs to deliver priority electorate office relocations and improvements
 - additional works in 2012-13 in relation to an ongoing program to repaint the interior of Parliament House.

Statement of changes in equity

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

11. Decrease in asset revaluation reserve due to movements in index used to revalue land and building assets in 2011-12.
12. Decrease in Equity withdrawal due to additional funding provided in 2011-12 to upgrade committee meeting and hearing rooms.

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

13. Decrease in asset revaluation reserve due to movements in index used to estimate the revaluation of land and building assets proposed for 2012-13.
14. Decrease in Equity withdrawal due to additional funding provided in 2012-13 to deliver expanded committee meeting and hearing rooms.

Balance sheet

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

15. Decrease in cash assets associated with payments made in 2011-12 for Members' resettlement allowance and electorate officer severance payments.
16. Increase in receivables associated with service revenue receivable from government for Members and electorate officer costs paid in 2011-12.
17. Decrease in prepayments associated with the timing of final fortnightly payroll disbursed in June 2011.
18. Decrease in property, plant and equipment due to a decrease in the estimated indexation of land and buildings conducted in June 2011.
19. Increase in intangibles associated with redevelopment of the Parliament's website and acquisition of database management software in 2010-11.
20. Decrease in asset revaluation reserve due to a decrease in the estimated indexation of land and buildings conducted in June 2011.

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

21. Increase in cash assets due to the timing of settlement of capital works, receivable and payables commitments in June 2011.
22. Decrease in property, plant and equipment due to a decrease in the estimated indexation of land and buildings conducted in June 2011.
23. Increase in intangibles associated with redevelopment of the Parliament's website and acquisition of database management software in 2010-11.
24. Decrease in asset revaluation reserve due to a decrease in the estimated indexation of land and buildings conducted in June 2011.

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

25. Increase in cash assets related to appropriation receivable in 2012-13 associated with payments made in 2011-12 for Members' resettlement allowance and electorate officer severance payments.
26. Decrease in receivables related to appropriation receivable recorded in 2011-12 associated with payments made for Members' resettlement allowance and electorate officer severance payments.
27. Increase in asset revaluation reserve relates to increase in the estimated value of land and building indexation to be performed in June 2013.

Cash flow statement

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

28. Increase in service receipts relates to:
 - funding for staffing and administrative costs associated with implementation of Committee system reforms
 - Members' salary and allowance increases approved in 2011
 - settlement of service revenue receivable as at June 2011.
29. Increase in grants and other contributions due to increase in estimated grants associated with repair works following January 2011 floods.

30. Increase in employee expenses due to:
- Members' resettlement allowance and electorate officer severance payments associated with March 2012 state election
 - staffing costs associated with implementation of Committee system reforms
 - Members' salary and allowance increases approved in 2011.
31. Increase in supplies and services due to:
- increases in electorate office costs associated with leasing, electricity and minor works associated with the March 2012 state election
 - building repair works in the Parliamentary Annexe.
32. Increase in payments for property plant and equipment relate to additional funding provided in 2011-12 to upgrade committee meeting and hearing rooms.
33. Increase in Equity injections relates to additional funding provided in 2011-12 to upgrade committee meeting and hearing rooms.
34. Decrease in cash held relates to payments made in 2011-12 for Members' resettlement allowance and electorate officer severance payments to be funded by government in 2012-13 via service revenue receivable.

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

35. Increase in service receipts relates to:
- appropriation receivable in 2012-13 associated with payments made in 2011-12 for Members' resettlement allowance and electorate officer severance payments
 - funding for staffing and administrative costs associated with implementation of Committee system reforms
 - Members' salary and allowance increases approved in 2011
 - additional funding to meet estimated costs associated with negotiation of a new enterprise bargaining agreement
 - additional funding to deliver priority electorate office relocations and improvements
 - funding for increases in electorate office leasing costs.
36. Increase in payments for property plant and equipment relate to additional funding provided in 2012-13 to expand committee meeting and hearing rooms.

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

37. Increase in service receipts relates to:
- appropriation receivable in 2012-13 associated with payments made in 2011-12 for Members' resettlement allowance and electorate officer severance payments
 - additional funding to meet estimated costs associated with negotiation of a new enterprise bargaining agreement
 - additional funding to deliver priority electorate office relocations and improvements
 - funding for increases in electorate office leasing costs.
38. Decrease in employee costs due to costs recorded in 2011-12 associated with payments made for Members' resettlement allowance and electorate officer severance payments.

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.

