

Glossary



Accrual accounting – recognition of economic events and other transactions involving revenues, expenses, assets, liabilities and equity as they occur, rather than when the flow of cash occurs.

Accrual output budgeting – a system of budgeting that focuses on the delivery of outputs by agencies to meet the Government's priorities, within a financial framework based on full accrual accounting.

Accrued expenses – those expenses which are incurred in the current year, but may not be paid until the following year, such as electricity and telephone costs. Accrued expenses are included in the financial statements.

Administered items – assets, liabilities, revenues and expenses that an agency administers on behalf of the Government, but over which the agency does not exercise direct control.

Alcohol as crash contributing factor – 'Alcohol/ Drug Related' is recorded as a contributing factor in all crashes where any controller involved, including pedestrians and bicycle riders, was attributed with the contributing circumstance of 'Violation - Over prescribed concentration of alcohol', 'Condition - Under influence of liquor or drug', or 'Violation - Tested For Drugs Only'. This indicates that alcohol or drug impairment (of any degree) was a contributing factor, not necessarily that an illegal Blood Alcohol Concentration (BAC) was involved (though it may have been).

In Queensland there is a general BAC limit of 0.05% for open licence holders. Some drivers however, are restricted to a BAC limit of 0.0% whilst performing certain activities (such as driving heavy freight vehicles, tow trucks, buses, taxis or other public passenger service vehicles, or acting as a pilot/escort, driver trainer, or carrying a load of dangerous goods). Other drivers not allowed to drive with any alcohol in their blood system (a BAC limit of 0.0%) include learner drivers, provisional & probationary licence holders, and unlicensed drivers less than 25 years of age, and drivers restricted to a BAC of 0.0% by medical condition or court order.

Alcohol Management Plans – Alcohol Management Plans (AMPs) aim to address alcohol-related problems within a specific community by bringing together members of the local community and representatives from key stakeholder agencies to develop a coordinated plan of action.

Amortisation – the systematic allocation of the depreciable amount of an intangible asset over its estimated useful life. For the QPS, this includes the depreciable amount resulting from software developed assets.

ANPR – Automatic Number Plate Recognition technology is an investigative tool. ANPR software, in combination with closed circuit television camera networks enables investigators to pin-point vehicles travelling on any road within the network, at any time.

Appropriation – the vehicle by which Parliament approves expenditure of monies from the Consolidated Fund. Appropriation is the process whereby Parliament gives approval to the Treasurer to issue funds to agencies during the Budget year as the State's contribution to:

- the delivery of agreed outputs
- items administered on behalf of the Government
- adjusting the Government's equity holding in that agency.

Assets – physical and non-physical items of value that an agency owns and/or controls, and that are used in the delivery of services. Examples for the QPS include buildings and motor vehicles.

Australian Accounting Standard AAS29 Financial Reporting by Government Departments
The accounting standard that specifies the general purpose financial reporting requirements for the QPS and other State government agencies.

Australian National Victim Image Library (ANVIL) – a Taskforce Argos initiated national database capable of storing, searching and analysing images of child exploitation seized by all Australian law enforcement agencies.

Balance sheet – a report outlining the assets, liabilities and equity (net worth or net assets) of the QPS at a specified date.

Budget – the State Government’s priorities and plans for the year, expressed in terms of financial and non-financial performance information. It is also used to describe the funding, which may be received from various sources, to expend on QPS activities for the financial year.

Capital – a term used to refer to the stock of assets, including property, plant and equipment, intangible assets and inventories, that an agency owns and/or controls and uses in the delivery of services.

Cash flow statement – a financial statement that reports the inflows and outflows of cash for a particular period for the operating, investing and financing activities undertaken by the QPS.

Clandestine drug laboratory – a clandestine drug laboratory (clan Lab) is an illicit operation involving a combination of apparatus and chemicals that have been or could be used in the manufacture of dangerous drugs.

Consolidated fund – the whole-of-Government operating fund into which administered funds collected by the QPS are paid.

Contingent assets and liabilities – items which are not recognised in the balance sheet because they cannot be measured reliably or because there is a degree of uncertainty as to whether they will be realised.

Controlled items – assets, liabilities, revenue and expenses that are directly controlled by the QPS, in that they relate directly to the QPS’s operational objectives.

Coordinated Response to Young People at Risk (CRYPAR) Program – a whole of government initiative which aims to intervene early with young people who are ‘at risk’ of involvement in the Juvenile Justice system.

CPTED - Crime Prevention Through Environmental Design – a program which offers training for local councils and community groups on ways to reduce crime, including graffiti offences, through changes to the urban environment.

Depreciation – the periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a particular period of time.

Employee entitlements – benefits that employees accrue during their employment, such as annual and long service leave.

Equity – the surplus of assets over liabilities which represents the QPS’ net worth.

Expenses – the full accrual cost of delivering services to the community reported in the income statement. Controlled expenses include costs such as employee costs, supplies and services, grant expenses, and non-cash costs such as depreciation. Administered expenses generally relate to activities over which the QPS does not exercise control.

Financial statements – collective description for the income statement, cash flow statement, balance sheet and other statements along with associated notes resulting from financial and non-financial operations by the QPS.

Financing activities – activities, such as borrowing and equity adjustments which provide additional balance sheet financing for an agency.

Helping Hand – a registered charitable organisation which aims to render aid, assistance and benefits to members of the QPS and their immediate families who are faced with serious, terminal, life threatening injuries or significant personal trauma.

Intelligent Traffic Analysis System (ITAS) – a system that standardises planning, tasking and evaluation of traffic policing activities. It enables police to draw upon ‘real time’ traffic intelligence to develop strategies and allocate resources and delivers a standardised corporate system to capture and report on traffic statistics.

Intelligent Traffic Camera System (ITCS) – a digitally enabled processing system that supports the integration of wet-film and digital camera technologies as well as being capable of handling up to 30 000 infringements over a 24 hour period without any degradation to performance.

Lesbian, Gay, Bisexual, Transgender and Intersex (LGBTI) – a program aimed at providing a professional, non discriminatory, assessable policing served to members of LGBTI communities.

Liabilities – amounts the QPS owes to another entity which are incurred in the course of its activities. Liabilities include items such as accounts payable, borrowings, employee entitlements and other provisions.

OMCGs – Outlaw Motor Cycle Gangs.

OMCG Task Force Hydra – a unit of the Organised Crime Group dedicated to disrupting and dismantling the many-headed menace that is outlaw motorcycle gangs (OMCG) in Queensland.

One Punch Can Kill – a campaign aimed at preventing violence among young people.

Operating result – the accounting surplus or deficit of the QPS. It provides an indication of whether the QPS has sufficient revenue to meet expenses in the current year, including non-cash costs such as depreciation. Due to the inclusion of non-cash revenues and expenses, this differs from a cash surplus or deficit. A surplus indicates that revenues earned during the year are greater than the expenses incurred for the year, while a deficit indicates that expenses exceed revenues.

Outputs – services that are provided by the QPS for clients such as the community.

Own source revenue – revenue generated by an agency, generally through the sale of goods or services but may also include grants and contributions and non-cash revenues such as gains on sale of assets and the recognition of below fair value or free services received.

Party Safe – this initiative provides information and resources for the community to ensure people are informed about how to hold a successful, enjoyable and safe party.

Policelink – a police contact centre that enhances QPS service delivery by providing additional ways to report a range of non-urgent matters directly to police.

QPRIME – Queensland Police Records and Information Management Exchange computer system.

Queensland Magistrates Early Referral into Treatment Program (QMERIT) – a pre-sentence bail based program which refers defendants into treatment and rehabilitation for three to four months prior to sentencing.

Revenues – the full accrual income arising from operations during the year, recorded in the income statement. Controlled revenues include revenue from the State Government in the form of payments for outputs, and own-source revenue such as user charges. Administered revenues are revenues which are forwarded to the Consolidated Fund and generally comprise taxes, fees and fines collected by the QPS.

Shared services – a whole-of-Government approach to the delivery of corporate services across Government. These services include financial processing and also payroll services. CorpTech and the Shared-Service Agency are the primary shared service providers for the QPS.

Taskforce Argos – a multi-disciplinary task force which is principally responsible for the investigation of organised paedophilia, institutionalised abuse and child exploitation.