

GLOSSARY

Administrative Consensual Discipline Process (ACDP) – an accelerated discipline process which will provide for speedier and more transparent outcomes for discipline matters.

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.

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.

Automatic Number Plate Recognition (ANPR) – technology which enables investigators to identify 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; and 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.

Capital – refer to the stock of assets, including property, plant and equipment, intangible assets and inventories, that the QPS 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 – 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.

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

Drink Safe Precincts – areas declared under Part 1B: 'Drink safe precincts' of the Liquor Regulation for the purpose of minimising harm and the potential for harm from alcohol abuse and misuse and associated violence as well as alcohol-related disturbances, or public disorder in a locality.

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.

Establishment Management Program – incorporates a vacancy review process and establishment position audit and supports the government's commitment to the generation of savings through establishment management.

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.

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.

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.

Policelink – a police contact centre which provides additional ways to report a range of non-urgent matters directly to police.

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.