

SERVICE DELIVERY STATEMENTS

Department of Sport, Racing and Olympic
and Paralympic Games



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Service Delivery Statements

ISSN 1445-4890 (Print)

ISSN 1445-4904 (Online)



Department of Sport, Racing and Olympic and Paralympic Games

Portfolio overview

Minister for Sport and Racing and Minister for the Olympic and Paralympic Games
The Honourable Tim Mander MP

Department of Sport, Racing and Olympic and Paralympic Games
Director-General: Andrew Hopper

Additional information about this agency can be sourced from:

sport.qld.gov.au

racing.qld.gov.au

Department of Sport, Racing and Olympic and Paralympic Games

Overview

As part of the machinery-of-government changes effective 1 November 2024, the former Department of Tourism and Sport was renamed the Department of Sport, Racing and Olympic and Paralympic Games (the department). As a result, there were changes to the following functions:

- the Tourism function was transferred to Department of the Environment, Tourism, Science and Innovation
- the Racing function and Olympic and Paralympic Games function were received from the former Department of State Development and Infrastructure.

The department's vision is Sport is at the heart of an active, healthy and connected Queensland.

Our purpose is to inspire all Queenslanders to have active lives in healthy communities and lead the success of the Brisbane 2032 Olympic and Paralympic Games (the 2032 Games).

Our objectives are:

- More Queenslanders are active and healthy
- Support our sector to do what they do best
- Making places and spaces more inclusive.

The department supports the Minister's objectives of:

- Making Queensland the undeniable home of Australian Sport
- Delivering the Games that Queensland deserve
- Ensuring the long-term viability of all 3 codes of racing.

The department contributes to the *Government's objectives for the community*¹ by working to provide:

- *A better lifestyle through a stronger economy* by supporting and collaborating with Games Delivery Partners to deliver a world-class 2032 Games that realises a legacy for Queenslanders.
- *A plan for Queensland's future* by assisting and investing in organisations to deliver, inclusive and accessible community infrastructure that are adaptive to the needs of Queenslanders.

Key deliverables

In 2025–26, the department will:

- lead the development of a Games Coordination Plan to align roles and responsibilities and provide a single source of planning truth for the 2032 Games
- drive legacy outcomes across Queensland through collaboration with Games Delivery Partners
- deliver the new sport and active recreation strategy and develop responsive initiatives that enable Queenslanders to lead active lives in healthy communities, underpinned by thriving and capable industry and pathways from grassroots to the 2032 Games
- provide policy direction and investment to enhance inclusivity and connection through sport, recreation, racing and the 2032 Games legacy outcomes to increase opportunities for all Queenslanders
- lead and assist organisations to deliver new or upgraded sport and recreation infrastructure to ensure its resilience, and support recovery to help 'build back better' and re-establish community access to activities as soon as possible after disaster events
- strengthen Queensland's sporting pathways, support participation at all levels and cater to diverse needs and abilities, including through dedicated sport and active recreation precincts and venues across Queensland

¹ To find out more, go to qld.gov.au and search "government's objectives for the community."

- invest in essential community sporting infrastructure that creates better training environments for aspiring athletes and more opportunities for people of all ages to stay active and engaged in sport through the *Games On! Grassroots Infrastructure* Program
- deliver a comprehensive, independent review of Queensland's racing industry to safeguard the financial sustainability and integrity of the sector and ensure Queensland has modern, fit-for-purpose infrastructure.

Budget highlights

In the 2025–26 Queensland Budget, the government is providing:

- \$250.5 million over 5 years for *Play On!* vouchers for Queensland children and young people aged between 5 and 17 years to participate in sport and active recreation and to offer a broader reach in regional areas
- \$250 million through the *Games On! Grassroots Infrastructure* Program to ensure there is a grassroots community sporting legacy in the lead up to the 2032 Games that benefits all Queenslanders
- \$64.2 million over 5 years for state owned and operated Sport and Recreation Venues. This includes upgrades at the Gold Coast Performance Centre (\$20 million), the Townsville Sports Precinct (\$4 million), the Toowoomba Sports Ground (\$3.6 million), the Sunshine Coast Recreation Precinct (\$2.4 million) and the Gold Coast Recreation Precinct (\$2 million). With the remaining \$20 million for capital maintenance for state owned, operated and/or leased venues and \$12.2 million for operational support
- \$55.6 million over 4 years for the Olympic and Paralympic Games Office to prepare the Games Coordination Plan, administer cross-partner Games Governance Groups, manage the Queensland Government's Games budget, and coordinate and deliver the Legacy program and associated funding
- \$27.7 million over 5 years and \$5.3 million per annum ongoing from 2029–30 for the transition and ongoing operation of the Queensland Academy of Sport as a statutory body effective from 1 July 2025.

Further information about new policy decisions can be found in *Budget Paper No. 4: Budget Measures*.

Performance statement

Sport¹

Objective

Lead the sport and active recreation industry to support Queenslanders to participate through quality infrastructure and local environments, and by supporting pathways to assist Queenslanders to reach their full sporting potential.

Description

The service area works collaboratively with our partners to deliver initiatives to:

- drive the delivery of sport and active recreation opportunities for all Queenslanders to encourage active, healthy lifestyles
- provide oversight of legislation that enables the operation and strengthening of Queensland's racing industry to ensure its long-term viability, while maintaining high animal welfare standards.

| Service standards | 2024–25 Target/Est. | 2024–25 Est. Actual | 2025–26 Target/Est. |
|--|------------------------|------------------------|------------------------|
| Service: Sport and Recreation | | | |
| Effectiveness measures | | | |
| Level of overall customer satisfaction with Queensland venues | 85% | 95% | 85% |
| Proportion of sport and recreation voucher recipients who participated in sport and recreation as a result of receiving a voucher ² | 60% | 69% | 60% |
| Proportion of sport and recreation organisations that report improved capability as a result of grant funding ³ | 70% | 90% | 80% |
| Efficiency measures | | | |
| Administration costs per \$1,000 of sport and recreation vouchers issued ⁴ | \$29.37 | \$18.12 | \$29.37 |
| Administration costs per \$1,000 of funding allocated to improve the capability of the Sport and Recreation industry ⁵ | \$111.73 | \$105.54 | \$111.73 |
| Service: Racing⁶ | | | |
| Effectiveness measure | | | |
| Average time (business days) to assess Racing Infrastructure Fund grant applications ⁷ | 30 | .. | 30 |
| Efficiency measure | | | |
| Average cost per hour of policy advice and support | \$100.83 | \$100.97 | \$103.41 |
| Discontinued measures | | | |
| Percentage of Queensland athletes selected for national teams supported by the Queensland Academy of Sport ⁸ | 25% | 35% | Discontinued measure |
| Co-contribution ratio of partnership investment to the Queensland Academy of Sport investment in grants research projects ^{8,9} | 1:1 | 2.84:1 | Discontinued measure |

Notes:

1. The *Queensland Academy of Sport Act 2025* was passed by the Queensland Parliament on 1 May 2025 and establishes the Queensland Academy of Sport as a statutory body to position Queensland for strong medal contention for upcoming games cycles. Subsequently the service area has been renamed from 'Sport and Recreation and Queensland Academy of Sport' to 'Sport'.
2. Following introduction of this service standard in the *2024–25 Service Delivery Statements*, the 2025–26 Target/Estimate remains 60 per cent due to a number of factors continuing to impact the redemption rate. The department continues to implement improvement opportunities as identified through an external evaluation.

3. This service standard was introduced into the *2024–25 Service Delivery Statements* with a 2024–25 Target/Estimate of 70 per cent. The positive variance between the 2024–25 Target/Estimate and the 2024–25 Estimated Actual may be attributed to several factors – including the new data collection process and specific question posed to the Active Industry Base Fund funded organisations. Based on insights gained from the first year of implementing this service standard, the 2025–26 Target/Estimate has been increased to 80 per cent.
4. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to an increased budget allocation amplifying program efficiency. The 2025–26 Target/Estimate remains unchanged while the new sport strategy is under development.
5. The variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to lower than anticipated system and corporate costs. The 2025–26 Target/Estimate remains unchanged while the new sport strategy is under development.
6. As part of the machinery-of-government changes effective 1 November 2024, the Racing service and service standards have transferred to the Department of Sport, Racing and Olympic and Paralympic Games. It was previously presented in the (former) Department of State Development and Infrastructure *2024–25 Service Delivery Statements*.
7. One Racing Infrastructure Fund application was received in 2024–25. As this application was received during Caretaker period in October 2024, it was unable to be progressed. The application has been held pending the outcome of the Independent Racing Review, expected to be completed in late 2025.
8. This service standard has been discontinued for the department due to Queensland Academy of Sport transitioning to a statutory body from 1 July 2025. The Queensland Academy of Sport will continue to measure performance as a statutory body enabling extraordinary sporting success amongst Queensland's Olympic and Paralympic athletes.
9. The positive variance between the 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to several collaborative research agreements executed in Q2 and Q3 of 2024–25, which delivered significantly greater than 1:1 leverage.

Olympic and Paralympic Games Office^{1, 2}

Objective

Lead the coordination of government responsibilities to facilitate delivery of a world-class Olympic and Paralympic Games that leaves a positive legacy for Queenslanders.

Description

The Olympic and Paralympic Games Office:

- lead the Games wide coordination
- drives legacy outcomes across Queensland through collaboration with Games Delivery Partners
- supports the State as an Olympic Host Contract signatory and administration of the *Brisbane Olympic and Paralympic Games Arrangements Act 2021*
- facilitates cross-partner governance arrangements to ensure effective oversight and decision-making.

Service standards will be developed for introduction in the *2026–27 Service Delivery Statements*.

Notes:

1. This is a new Service Area being introduced in the *2025–26 Service Delivery Statements* following release of *Delivering 2032 and Beyond* (the 2032 Delivery Plan) which identified Games coordination and Legacy functions would transfer from the Games Independent Infrastructure and Coordination Authority to the Department of Sport, Racing and Olympic and Paralympic Games (the department). The Olympic and Paralympic Games Office (OPGO) was transferred from the (former) Department of State Development and Infrastructure (DSDI) to the department. These transfers were effective 1 November 2024 as part of the machinery-of-government changes.
2. Functions of the OPGO were previously presented in the (former) DSDI *2024–25 Service Delivery Statements* under the 'Brisbane 2032 Coordination Office' Service Area.

Departmental budget summary

The table below shows the total resources available in 2025–26 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

| Department of Sport, Racing and Olympic and Paralympic Games | 2024–25 Adjusted Budget \$'000 | 2024–25 Est. Actual \$'000 | 2025–26 Budget \$'000 |
|--|--------------------------------------|----------------------------------|-----------------------------|
| CONTROLLED | | | |
| Income | | | |
| Appropriation revenue ¹ | 403,683 | 351,498 | 327,055 |
| Other revenue | 41,344 | 41,991 | 68,380 |
| Total income | 445,027 | 393,489 | 395,435 |
| Expenses | | | |
| Sport ² | 385,461 | 339,858 | 372,494 |
| Olympic and Paralympic Games Office | 5,814 | 3,148 | 22,941 |
| Tourism Industry Development | 53,752 | 53,787 | .. |
| Total expenses | 445,027 | 396,793 | 395,435 |
| Operating surplus/deficit³ | .. | (3,304) | .. |
| Net assets | 348,262 | 327,383 | 359,294 |
| ADMINISTERED | | | |
| Revenue | | | |
| Commonwealth revenue | .. | .. | .. |
| Appropriation revenue | 214,360 | 291,471 | 369,194 |
| Other administered revenue | .. | .. | .. |
| Total revenue | 214,360 | 291,471 | 369,194 |
| Expenses | | | |
| Transfers to government | .. | .. | .. |
| Administered expenses | 214,360 | 291,471 | 369,194 |
| Total expenses | 214,360 | 291,471 | 369,194 |
| Net assets | .. | .. | .. |

Notes:

1. Includes state and Australian Government funding.
2. The Sport expenses in the 2024–25 Adjusted Budget and 2024-25 Estimated Actual include the Queensland Academy of Sport. The Queensland Academy of Sport will transfer from the Department of Sport, Racing and Olympic and Paralympic Games to become a Statutory Body effective 1 July 2025 and has been included in the Administered funds for 2025–26.
3. The deficit in the 2024-25 Estimated Actual is as a result of the Sport and Recreation Venues having increased operational expenses and the revenue generated from facility fees and charges does not cover these expenses. Further to this, the aftereffects of Ex-Tropical Cyclone Alfred created impacts on reservations at the venues.
4. The 2024–25 Adjusted Budget and 2024–25 Estimated Actual information disclosed is presented on a post-machinery-of-government basis.

Staffing

The table below shows the Full Time Equivalents (FTEs) as at the 30 June in the respective years.

| Service area | 2024–25 Adjusted Budget | 2024–25 Est. Actual | 2025–26 Budget |
|-------------------------------------|----------------------------|------------------------|-------------------|
| Sport ² | 458 | 457 | 400 |
| Olympic and Paralympic Games Office | 7 | 7 | 45 |
| Total FTEs³ | 465 | 464 | 445 |

Notes:

1. The 2024–25 Adjusted Budget and 2024–25 Estimated Actual information disclosed is presented on a post-machinery-of-government basis.
2. The Sport FTEs in the 2024–25 Adjusted Budget and 2024–25 Estimated Actual include the Queensland Academy of Sport however Queensland Academy of Sport will transfer from the Department of Sport, Racing and Olympic and Paralympic Games to become a Statutory Body effective 1 July 2025.
3. The change in the Departmental FTEs from the 2024–25 Adjusted Budget and the 2024–25 Estimated Actual to the 2025–26 Budget relates to the transfer of FTEs to the Queensland Academy of Sport as it transitions to a statutory body. This is largely offset by the allocation of new FTEs for Sport and Olympic and Paralympic Games Office delivery.
4. Corporate FTEs are allocated across the service to which they relate.

Capital program

The department's total capital outlays are estimated to be \$201 million in 2025–26 consisting of a spend on capital purchases and capital grants which support the sport and active recreation industries.

Of the \$52 million provided for Sport and Recreation Venues Capital Improvements and Ongoing Maintenance of Sporting Venues, \$8.1 million is allocated in 2025–26 for capital improvements and maintenance of state owned and operated Sport Venues. Total capital purchases in 2025–26 are \$38.1 million.

Total capital grants in 2025–26 are \$162.9 million including:

- \$30 million which includes a \$3.5 million funding boost for the Stage 1 redevelopment of Browne Park ensuring the delivery of a premier field, and TV broadcast standard lighting in addition to the contemporary 3,500 seat grandstand supporting the increase in ground capacity, public amenities, food and beverage outlets, media and coach facilities
- \$24.2 million for the construction of new Police Citizens Youth Club and the upgrade of existing facilities
- \$17.5 million to assist not-for-profit sport and active recreation organisations with the cleanup, repair or replacement of equipment or facilities directly damaged by an eligible disaster event and to re-establish activities, in partnership with the Australian Government
- \$16.8 million to support priority infrastructure projects to deliver to the growth and sustainability of the Queensland racing industry following the outcomes of the Independent Racing Review
- Of the \$47 million commitment for the Rockhampton Sports Precinct, \$13.5 million is allocated in 2025–26. Stage 1 will deliver a new home for Netball with 16 outdoor hard courts, club house and changeroom facilities and community play spaces
- \$10 million from the *Games On! Grassroots Infrastructure* Program to ensure that there is a community sporting legacy from the Olympic and Paralympic Games that benefits all Queenslanders.

The table below shows the total capital outlays by the agency in the respective years.

| | 2024–25 Adjusted Budget \$'000 | 2024–25 Est. Actual \$'000 | 2025–26 Budget \$'000 |
|------------------------------|---|---|--------------------------------------|
| Capital purchases | 41,210 | 15,479 | 38,088 |
| Capital grants | 206,240 | 153,241 | 162,874 |
| Total capital outlays | 247,450 | 168,720 | 200,962 |

Note:

1. The 2024–25 Adjusted Budget and 2024–25 Estimated Actual information disclosed is presented on a post-machinery-of-government basis.

Further information about the Department of Sport, Racing and Olympic and Paralympic Games capital outlays can be found in *Budget Paper No. 3: Capital Statement*.

Budgeted financial statements

Departmental income statement

Controlled income statement

The department's total expenses are estimated to be \$395.4 million in 2025–26, a decrease of \$1.4 million from the 2024–25 Estimated Actual primarily due to the transfer of funding for the Queensland Academy of Sport from Controlled to Administered as it transitions to a Statutory Body effective from 1 July 2025 and the transfer of the Tourism function to the Department of Environment, Tourism, Science and Innovation effective from 1 November 2024. This is largely offset by the allocation of new funding for Government Election Commitments and other programs.

The deficit in the 2024–25 Estimated Actual is as a result of Sport and Recreation Venues having increased operational expenses and the revenue generated from facility fees and charges does not cover these expenses. Further to this, the aftereffects of Ex-Tropical Cyclone Alfred created impacts on reservations at the venues.

The expenses for 2025–26 primarily include the following grant programs:

- *Play On! Voucher Program*
- *Games On! Grassroots Infrastructure Program*
- Rockhampton Sports Precinct
- Community and Recreational Assets Recovery and Resilience Program to support sport and recreation organisations with the clean-up and repair of equipment and facilities damaged from rain and flooding events
- Sport and Recreation Recovery Grants
- Browne Park Redevelopment Stage 1
- Police Citizens Youth Club (PCYC) Capital Works
- Racing Infrastructure Fund.

Administered income statement

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

The department administers funds on behalf of the state which include provision of funding for Stadiums Queensland and Racing Queensland. From 1 July 2025, the department will administer funds for Queensland Academy of Sport.

Stadiums Queensland is a statutory body which manages, develops, operates and promotes the use of the State's major sport, entertainment and recreation facilities. Stadiums Queensland currently owns 9 venues across its diverse portfolio throughout Queensland.

Racing Queensland's primary function, under the *Racing Act 2002*, is to be the control body in relation to each of the board codes of racing (thoroughbred, greyhound and harness) and to manage the codes of racing.

Queensland Academy of Sport is established to enable extraordinary sporting success amongst Queensland's Olympic and Paralympic athletes.

Departmental balance sheet

The department's major assets are in property, plant and equipment with the department having facilities located throughout Queensland. In 2025–26, the department will invest \$38.1 million in capital purchases through its capital program to enhance existing state-owned sport and active recreation facilities to deliver quality experiences that inspire physical activity.

Controlled income statement

| Department of Sport, Racing and Olympic and Paralympic Games* | 2024–25 Adjusted Budget \$'000 | 2024–25 Est. Actual \$'000 | 2025–26 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 403,683 | 351,498 | 327,055 |
| Taxes | .. | .. | .. |
| User charges and fees | 11,862 | 17,838 | 19,853 |
| Royalties and land rents | .. | .. | .. |
| Grants and other contributions | 29,109 | 23,180 | 48,149 |
| Interest and distributions from managed funds | .. | .. | .. |
| Other revenue | 373 | 973 | 378 |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 445,027 | 393,489 | 395,435 |
| EXPENSES | | | |
| Employee expenses | 60,114 | 66,640 | 57,418 |
| Supplies and services | 50,631 | 53,931 | 43,187 |
| Grants and subsidies | 325,179 | 265,888 | 286,793 |
| Depreciation and amortisation | 7,555 | 7,656 | 5,677 |
| Finance/borrowing costs | 73 | 35 | .. |
| Other expenses | 1,475 | 2,643 | 2,360 |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Total expenses | 445,027 | 396,793 | 395,435 |
| OPERATING SURPLUS/(DEFICIT) | .. | (3,304) | .. |

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled balance sheet

| Department of Sport, Racing and Olympic and Paralympic Games* | 2024–25 Adjusted Budget \$'000 | 2024–25 Est. Actual \$'000 | 2025–26 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | 8,917 | 14,726 | 15,050 |
| Receivables | 9,086 | 6,716 | 6,557 |
| Other financial assets | .. | .. | .. |
| Inventories | 19 | 19 | 16 |
| Other | 1,457 | 655 | 682 |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | 19,479 | 22,116 | 22,305 |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | 349,932 | 332,839 | 363,554 |
| Intangibles | 73 | 5 | 4 |
| Other | .. | .. | .. |
| Total non-current assets | 350,005 | 332,844 | 363,558 |
| TOTAL ASSETS | 369,484 | 354,960 | 385,863 |
| CURRENT LIABILITIES | | | |
| Payables | 16,863 | 22,744 | 23,755 |
| Accrued employee benefits | 1,740 | 1,868 | 2,065 |
| Interest bearing liabilities and derivatives | 1,291 | 1,443 | .. |
| Provisions | .. | .. | .. |
| Other | 1,241 | 1,459 | 749 |
| Total current liabilities | 21,135 | 27,514 | 26,569 |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | 87 | 63 | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | 87 | 63 | .. |
| TOTAL LIABILITIES | 21,222 | 27,577 | 26,569 |
| NET ASSETS/(LIABILITIES) | 348,262 | 327,383 | 359,294 |
| EQUITY | | | |
| TOTAL EQUITY | 348,262 | 327,383 | 359,294 |

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Controlled cash flow statement

| Department of Sport, Racing and Olympic and Paralympic Games* | 2024–25 Adjusted Budget \$'000 | 2024–25 Est. Actual \$'000 | 2025–26 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 400,354 | 346,635 | 327,055 |
| User charges and fees | 10,208 | 12,927 | 20,773 |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | 29,109 | 23,180 | 47,439 |
| Interest and distribution from managed funds received | .. | .. | .. |
| Taxes | .. | .. | .. |
| Other | 7,312 | 15,022 | 7,317 |
| Outflows: | | | |
| Employee costs | (60,054) | (66,580) | (57,176) |
| Supplies and services | (57,562) | (57,607) | (49,068) |
| Grants and subsidies | (324,719) | (265,428) | (286,766) |
| Borrowing costs | (73) | (35) | .. |
| Other | (2,393) | (3,561) | (3,264) |
| Net cash provided by or used in operating activities | 2,182 | 4,553 | 6,310 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | (41,210) | (15,479) | (38,088) |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | (41,210) | (15,479) | (38,088) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | 39,151 | 16,086 | 34,602 |
| Appropriated equity injections | 39,151 | 16,086 | 34,602 |
| Non-appropriated equity injections | .. | .. | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | .. |
| Finance lease payments | (1,427) | (1,611) | .. |
| Equity withdrawals | (4,378) | (4,479) | (2,500) |
| Appropriated equity withdrawals | (4,378) | (4,479) | (2,500) |
| Non-appropriated equity withdrawals | .. | .. | .. |
| Net cash provided by or used in financing activities | 33,346 | 9,996 | 32,102 |
| Net increase/(decrease) in cash held | (5,682) | (930) | 324 |
| Cash at the beginning of financial year | 2,256 | 12,210 | 14,726 |
| Cash transfers from restructure | 12,343 | 3,446 | .. |
| Cash at the end of financial year | 8,917 | 14,726 | 15,050 |

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered income statement

| Department of Sport, Racing and Olympic and Paralympic Games* | 2024–25 Adjusted Budget \$'000 | 2024–25 Est. Actual \$'000 | 2025–26 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| INCOME | | | |
| Appropriation revenue | 214,360 | 291,471 | 369,194 |
| Taxes | .. | .. | .. |
| User charges and fees | .. | .. | .. |
| Royalties and land rents | .. | .. | .. |
| Grants and other contributions | .. | .. | .. |
| Interest and distributions from managed funds | .. | .. | .. |
| Other revenue | .. | .. | .. |
| Gains on sale/revaluation of assets | .. | .. | .. |
| Total income | 214,360 | 291,471 | 369,194 |
| EXPENSES | | | |
| Employee expenses | .. | .. | .. |
| Supplies and services | .. | .. | .. |
| Grants and subsidies | 214,360 | 291,471 | 369,194 |
| Depreciation and amortisation | .. | .. | .. |
| Finance/borrowing costs | .. | .. | .. |
| Other expenses | .. | .. | .. |
| Losses on sale/revaluation of assets | .. | .. | .. |
| Transfers of Administered Revenue to Government | .. | .. | .. |
| Total expenses | 214,360 | 291,471 | 369,194 |
| OPERATING SURPLUS/(DEFICIT) | .. | .. | .. |

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered balance sheet

| Department of Sport, Racing and Olympic and Paralympic Games* | 2024–25 Adjusted Budget \$'000 | 2024–25 Est. Actual \$'000 | 2025–26 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CURRENT ASSETS | | | |
| Cash assets | .. | .. | .. |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Inventories | .. | .. | .. |
| Other | .. | .. | .. |
| Non-financial assets held for sale | .. | .. | .. |
| Total current assets | .. | .. | .. |
| NON-CURRENT ASSETS | | | |
| Receivables | .. | .. | .. |
| Other financial assets | .. | .. | .. |
| Property, plant and equipment | .. | .. | .. |
| Intangibles | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current assets | .. | .. | .. |
| TOTAL ASSETS | .. | .. | .. |
| CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Transfers to Government payable | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total current liabilities | .. | .. | .. |
| NON-CURRENT LIABILITIES | | | |
| Payables | .. | .. | .. |
| Accrued employee benefits | .. | .. | .. |
| Interest bearing liabilities and derivatives | .. | .. | .. |
| Provisions | .. | .. | .. |
| Other | .. | .. | .. |
| Total non-current liabilities | .. | .. | .. |
| TOTAL LIABILITIES | .. | .. | .. |
| NET ASSETS/(LIABILITIES) | .. | .. | .. |
| EQUITY | | | |
| TOTAL EQUITY | .. | .. | .. |

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

Administered cash flow statement

| Department of Sport, Racing and Olympic and Paralympic Games* | 2024–25 Adjusted Budget \$'000 | 2024–25 Est. Actual \$'000 | 2025–26 Budget \$'000 |
|---|---|----------------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Inflows: | | | |
| Appropriation receipts | 214,360 | 292,449 | 369,194 |
| User charges and fees | .. | .. | .. |
| Royalties and land rent receipts | .. | .. | .. |
| Grants and other contributions | .. | .. | .. |
| Interest and distribution from managed funds received | .. | .. | .. |
| Taxes | .. | .. | .. |
| Other | .. | .. | .. |
| Outflows: | | | |
| Employee costs | .. | .. | .. |
| Supplies and services | .. | .. | .. |
| Grants and subsidies | (214,360) | (292,449) | (369,194) |
| Borrowing costs | .. | .. | .. |
| Other | .. | .. | .. |
| Transfers to Government | .. | .. | .. |
| Net cash provided by or used in operating activities | .. | .. | .. |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Inflows: | | | |
| Sales of non-financial assets | .. | .. | .. |
| Investments redeemed | .. | .. | .. |
| Loans and advances redeemed | .. | .. | .. |
| Outflows: | | | |
| Payments for non-financial assets | .. | .. | .. |
| Payments for investments | .. | .. | .. |
| Loans and advances made | .. | .. | .. |
| Net cash provided by or used in investing activities | .. | .. | .. |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Inflows: | | | |
| Borrowings | .. | .. | .. |
| Equity injections | 21,012 | 21,012 | 21,613 |
| Appropriated equity injections | 21,012 | 21,012 | 21,613 |
| Non-appropriated equity injections | .. | .. | .. |
| Outflows: | | | |
| Borrowing redemptions | .. | .. | .. |
| Finance lease payments | .. | .. | .. |
| Equity withdrawals | (21,012) | (21,012) | (21,613) |
| Appropriated equity withdrawals | .. | .. | .. |
| Non-appropriated equity withdrawals | (21,012) | (21,012) | (21,613) |
| Net cash provided by or used in financing activities | .. | .. | .. |
| Net increase/(decrease) in cash held | .. | .. | .. |
| Cash at the beginning of financial year | .. | .. | .. |
| Cash transfers from restructure | .. | .. | .. |
| Cash at the end of financial year | .. | .. | .. |

*The 2024–25 Budget and 2024–25 Estimated Actuals information disclosed is presented on a post-machinery-of-government basis.

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 departments during a financial year for: <ul style="list-style-type: none"> • 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 wellbeing. 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. |
| Service area | Related services grouped into a high level service area for communicating the broad types of services delivered by an agency. |
| Service standard | Define a level of performance that is expected to be achieved appropriate for the service area or service. Service standards are measures of efficiency or effectiveness. |

