

# SERVICE DELIVERY STATEMENTS

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Department of Environment and Science

# 2021–22 Queensland Budget Papers

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The budget papers are available online at [budget.qld.gov.au](http://budget.qld.gov.au)

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### Service Delivery Statements

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**Queensland**  
Government

## **Department of Environment and Science**

### **Portfolio overview**

**Minister for the Environment and the Great Barrier Reef and  
Minister for Science and Youth Affairs**

**The Honourable Meaghan Scanlon MP**

**Department of Environment and Science**

**Director-General: Jamie Merrick**

Additional information about this agency can be sourced from: [www.des.qld.gov.au](http://www.des.qld.gov.au)

# Department of Environment and Science

## Overview

The Department of Environment and Science's vision is to ensure one of the world's most diverse natural environments is maintained for the health and prosperity of current and future generations. Our purpose is to be effective leaders and partners in managing, protecting and restoring Queensland's natural environment and heritage.

### Contribution to the Government's Objectives for the Community

The service areas within the department contribute to the following government objectives:

| Government's Objectives for the Community   | Department's objectives  | Department's service areas  |
|---|--|---|
| <ul style="list-style-type: none"> <li>• Safeguarding our health</li> <li>• Supporting jobs</li> <li>• Growing our regions</li> <li>• Backing our frontline services</li> <li>• Protecting the environment</li> </ul>                                   | <p>Conserve and restore Queensland's unique biodiversity, heritage and protected areas</p> | <p><b>Parks, Wildlife and Conservation Services</b></p> <p>Expand, manage and conserve protected areas, marine parks, fish and wildlife habitats, forests and recreation areas. Partner with First Nations peoples to co-steward and manage protected areas. Facilitate sustainable recreational opportunities, nature-based tourism and ecotourism. Strengthen biodiversity and threatened species outcomes</p> <p><b>Heritage Protection Services</b></p> <p>Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed</p>  |
| <ul style="list-style-type: none"> <li>• Supporting jobs</li> <li>• Backing small business</li> <li>• Growing our regions</li> <li>• Backing our frontline services</li> <li>• Protecting the environment</li> </ul>                                    | <p>Enable job creation, growth of new industries and environmental markets</p>             | <p><b>Environmental Policy, Programs and Regulation Services</b></p> <p>Develop, apply and monitor the strategic direction, standards and regulations that guide the operations and activities of businesses, individuals, and state and local governments. Invest strategically to deliver priority environmental outcomes</p> <p><b>Parks, Wildlife and Conservation Services</b></p> <p>Expand, manage and conserve protected areas, marine parks, fish and wildlife habitats, forests and recreation areas. Partner with First Nations peoples to co-steward and manage protected areas. Facilitate sustainable recreational opportunities, nature-based tourism and ecotourism. Strengthen biodiversity and threatened species outcomes</p> <p><b>Science</b></p> <p>Provide data and scientific knowledge, information and advice to protect our natural environment. Support science and research partnerships in Queensland</p> |
| <ul style="list-style-type: none"> <li>• Safeguarding our health</li> <li>• Supporting jobs</li> <li>• Backing small business</li> <li>• Investing in skills</li> <li>• Backing our frontline services</li> <li>• Protecting the environment</li> </ul> | <p>Protect World Heritage areas including the Great Barrier Reef</p>                       | <p><b>Environmental Policy, Programs and Regulation Services</b></p> <p>Develop, apply and monitor the strategic direction, standards and regulations that guide the operations and activities of businesses, individuals, and state and local governments. Invest strategically to deliver priority environmental outcomes</p>   |

| Government's Objectives for the Community   | Department's objectives   | Department's service areas   |
|---|---|--|
|   |   | <p><b>Parks, Wildlife and Conservation Services</b></p> <p>Expand, manage and conserve protected areas, marine parks, fish and wildlife habitats, forests and recreation areas. Partner with First Nations peoples to co-steward and manage protected areas. Facilitate sustainable recreational opportunities, nature-based tourism and ecotourism. Strengthen biodiversity and threatened species outcomes</p>   |
| <ul style="list-style-type: none"> <li>• Safeguarding our health</li> <li>• Supporting jobs</li> <li>• Investing in skills</li> <li>• Protecting the environment</li> </ul>   | <p>Strengthen and harness Queensland's scientific excellence</p>                        | <p><b>Science</b></p> <p>Provide data and scientific knowledge, information and advice to protect our natural environment. Support science and research partnerships in Queensland</p>   |
| <ul style="list-style-type: none"> <li>• Safeguarding our health</li> <li>• Supporting jobs</li> <li>• Backing small business</li> <li>• Investing in skills</li> <li>• Backing our frontline services</li> <li>• Protecting the environment</li> </ul> | <p>Deliver a world class environmental, heritage and biodiscovery regulatory system</p> | <p><b>Environmental Policy, Programs and Regulation Services</b></p> <p>Develop, apply and monitor the strategic direction, standards and regulations that guide the operations and activities of businesses, individuals, and state and local governments. Invest strategically to deliver priority environmental outcomes</p> <p><b>Heritage Protection Services</b></p> <p>Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed</p> <p><b>Science</b></p> <p>Provide data and scientific knowledge, information and advice to protect our natural environment. Support science and research partnerships in Queensland</p> |
| <ul style="list-style-type: none"> <li>• Investing in skills</li> </ul>   | <p>Empower Queensland's youth</p>   | <p><b>Youth Engagement</b></p> <p>Support young Queenslanders to look to the future and see limitless possibilities, thrive, and help shape our future state</p> <p><b>Science</b></p> <p>Provide data and scientific knowledge, information and advice to protect our natural environment. Support science and research partnerships in Queensland</p>  |

## Budget highlights

The government is providing increased funding to deliver key environmental protections and enable emerging environmental markets, including:

- \$228.7 million over 5 years to maintain existing levels of investment in Reef Water Quality programs, with a total of \$270.1 million across several agencies, as part of the Queensland Government's continued commitment to the protection of the Great Barrier Reef
- \$179.7 million in 2021–22 to continue Queensland's Waste Management and Resource Recovery Strategy implementation including statutory annual payments to local governments, to ensure the levy will have no direct cost impact on households; and implementation of the strategic waste reform agenda and enhanced waste compliance
- \$41.5 million over 4 years (\$61 million over 15 years) to support Land Restoration Fund Trust investments including another open market call 'Investment Round 2', seeding of the Queensland Natural Capital Fund to capture private sector co-investment interest in natural capital markets; and further round of the Carbon Farming Advice Rebate
- \$15.6 million over 2 years to support monitoring of land impacted by coal gasification by-products and the ongoing prosecution of Linc Energy and its former directors for alleged serious environmental harm
- \$9.5 million over 4 years and \$2.5 million per annum ongoing to continue delivery of comprehensive mapping and assessment of vegetation change and condition to support environmental and vegetation management laws and underpin policy and investment to develop new high-growth markets for carbon, biodiversity trading and offsets including reef credits in Queensland.

The government will conserve and restore Queensland's unique biodiversity and wildlife through increased funding of:

- \$12 million over 4 years and \$3 million per annum ongoing for the management and removal of problem estuarine crocodiles and associated 'Crocodile' safety education, population monitoring, and research and development of new management techniques
- \$6 million over 4 years and \$1.5 million per annum ongoing to continue existing agreements with the South East Queensland Wildlife Hospital Network that maintain a coordinated wildlife care network to respond to natural and human induced factors impacting on wildlife health
- \$3.7 million over 4 years and \$930,000 per annum ongoing to support koala conservation initiatives that will protect and rehabilitate koalas in Queensland.

The government will protect, promote, restore and connect people with national parks and protected areas through increased funding of:

- \$8.6 million in 2021–22 to continue the delivery of the Values Based Management Framework and to support improved visitor experiences and infrastructure in Queensland's national parks. This funding will support the growth of regional small businesses and First Nations peoples' employment opportunities in Queensland's national parks
- \$1 million per annum over 4 years to support the delivery of the government's protected area grazing policy, by funding management to protect and restore natural and cultural values of national parks impacted by grazing.

Queensland's scientific capacity will be strengthened through increased capital funding of \$7.7 million over 3 years to deliver Tranche 3 of the Government Science Platform enabling the ongoing support for disaster management including planning for bushfires, drought and cyclones; enabling faster water quality modelling to better inform Reef and sediment management; and efficiencies in processes for environmental assessments and major infrastructure project approvals.

Queensland's built heritage will be further protected and restored through increased funding of \$5.5 million over 2 years for urgent remedial conservation works for Newstead House and the Substation to ensure the protection and structural integrity of this heritage-listed property.

The Queensland Government is establishing a \$500 million Carbon Reduction Investment Fund, with its returns used to support the existing Land Restoration Fund to leverage private finance and investment and support financially sustainable carbon markets.

Further information about new policy decisions can be found in Budget Paper 2: *Budget Strategy and Outlook*.

## Staffing

The table below shows the full-time equivalents (FTEs) as at 30 June in the respective years.

| Service Area   | 2020–21 Adjusted Budget | 2020–21 Est. Actual | 2021–22 Budget |
|--|-------------------------|---------------------|----------------|
| Parks, Wildlife and Conservation Services              | 1,611                   | 1,611               | 1,599          |
| Environmental Policy, Programs and Regulation Services | 785                     | 786                 | 780            |
| Science  | 408                     | 408                 | 406            |
| Heritage Protection Services                           | 30                      | 30                  | 30             |
| Youth Engagement                                       | 11                      | 11                  | 11             |
| Business Corporate Partnership                         | 22                      | 15                  | 15             |
| <b>Total FTEs</b>                                      | <b>2,867</b>            | <b>2,861</b>        | <b>2,841</b>   |

Notes:

1. Corporate FTEs are allocated across the service to which they relate.
2. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments.

## Capital program

Capital purchases for the Department of Environment and Science in 2021–22 total \$57.2 million. The 2021–22 capital program reflects the department's contribution towards achieving a better Queensland through protecting and restoring our environment.

As part of the 2021–22 program, \$4.3 million out of the Protected Area Strategy funding will be invested in high priority land acquisitions for the expansion of the protected area land portfolio with another \$1 million to acquire land to enhance environmental protection of Great Barrier Reef islands.

The capital works program provides infrastructure critical for the management, enjoyment and protection of Queensland's parks and forests. In 2021–22, capital works investment will total \$35 million and will include funding of \$5.2 million under the Revitalising National Parks program to upgrade visitor infrastructure in National Parks including Girraween, Bowling Green Bay and Girringun National Parks.

The capital program will include the construction of the Eastern Yalanjiwarra Culture and Tourism Hub and Visitor Centre in Daintree National Park for \$3.5 million. This project is a joint venture between Jabalbina Yalanji Aboriginal Corporation and the department, supported by funding from the Australian Government through the COVID-19 World and National Heritage program.

The capital program will also invest \$3.8 million in the replacement of major vessels to support the Great Barrier Reef Joint Field Management Program - Intergovernmental agreement.

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

|                              | 2020–21 Adjusted Budget<br>\$'000 | 2020–21 Est. Actual<br>\$'000 | 2021–22 Budget<br>\$'000 |
|------------------------------|-----------------------------------|-------------------------------|--------------------------|
| Capital purchases            | 95,145                            | 95,740                        | 57,243                   |
| Capital grants               | 2,750                             | 2,835                         | 3,848                    |
| <b>Total capital outlays</b> | <b>97,895</b>                     | <b>98,575</b>                 | <b>61,091</b>            |

Further information about the Department of Environment and Science capital outlays can be found in Budget Paper 3: *Capital Statement*.

# Performance statements

## Environmental Policy, Programs and Regulation Services

### Service area objective

Develop, apply and monitor the strategic direction, standards and regulations that guide the operations and activities of businesses, individuals, and state and local governments. Invest strategically to deliver priority environmental outcomes.

| Service standards   | 2020–21<br>Target/Est. | 2020–21<br>Est. Actual | 2021–22<br>Target/Est. |
|---|------------------------|------------------------|------------------------|
| <b>Service: Monitoring legislative and regulatory compliance relating to the impact of industrial or commercial activity on the environment</b> |                        |                        |                        |
| <b>Effectiveness measure</b>  |                        |                        |                        |
| Percentage of identified unlicensed operators who have become licensed or enforcement action taken within 60 days <sup>1</sup>                  | 70%                    | 80%                    | 70%                    |
| <b>Efficiency measure</b>   |                        |                        |                        |
| Average cost per environmental public report resolution as a consequence of effective prioritisation of reports <sup>2</sup>                    | \$2,000                | \$1,500                | \$2,000                |
| <b>Service: Identifying, monitoring and taking action in relation to unlawful activity</b>  |                        |                        |                        |
| <b>Effectiveness measure</b>  |                        |                        |                        |
| Proportion of monitored licensed operators returned to compliance with their environmental obligations <sup>3</sup>                             | 70%                    | 80%                    | 70%                    |
| <b>Efficiency measure</b>   |                        |                        |                        |
| Median cost per formal investigation into serious non-compliance <sup>4</sup>   | \$3,000                | \$1,800                | \$3,000                |
| <b>Service: Controlling and/or allowing actions that will impact on the State's environment</b>   |                        |                        |                        |
| <b>Effectiveness measure</b>  |                        |                        |                        |
| Not identified  |                        |                        |                        |
| <b>Efficiency measure</b>   |                        |                        |                        |
| Average cost per permit/licence assessed <sup>5</sup>   | \$6,500                | \$5,500                | \$6,000                |
| <b>Service: Litigation</b>  |                        |                        |                        |
| <b>Effectiveness measures</b>   |                        |                        |                        |
| Percentage of matters finalised with a conviction or a successful application <sup>6</sup>  | 85%                    | 90%                    | 85%                    |
| Percentage of briefs of evidence reviewed and decision made on whether charges can be laid, within 12 weeks of receipt <sup>7</sup>             | 90%                    | 95%                    | 90%                    |
| <b>Efficiency measure</b>   |                        |                        |                        |
| Not identified  |                        |                        |                        |

| Service standards  | 2020–21<br>Target/Est. | 2020–21<br>Est. Actual | 2021–22<br>Target/Est. |
|--|------------------------|------------------------|------------------------|
| <b>Service: Great Barrier Reef water quality improvement programs</b>  |                        |                        |                        |
| <b>Effectiveness measures</b>  |                        |                        |                        |
| Queensland contributes to progress towards 2025 targets of:  |                        |                        |                        |
| <ul style="list-style-type: none"> <li>60 per cent reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads</li> </ul> | ≥2%                    | ..                     | ≥2%                    |
| <ul style="list-style-type: none"> <li>25 per cent reduction in anthropogenic end-of-catchment sediment loads<sup>8</sup></li> </ul>         | ≥1%                    | ..                     | ≥1%                    |
| Percentage of sugarcane producers, within reef catchments:   |                        |                        |                        |
| <ul style="list-style-type: none"> <li>participating in the SmartCane Best Management Practice (BMP) program</li> </ul>                      | 56%                    | 55%                    | 57%                    |
| <ul style="list-style-type: none"> <li>achieving accreditation in the SmartCane BMP program<sup>9</sup></li> </ul>                           | 19%                    | 17%                    | 19%                    |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Queensland Reef Water Quality Program funds distribution administration ratio  | ≤\$0.20                | \$0.21                 | ≤\$0.20                |

Notes:

- The 2020–21 Estimated Actual exceeds the 2020–21 Target/Estimate due to an increase in compliance priority given to unlicensed and non-compliance allegations.
- The 2020–21 Estimated Actual is lower than the 2020–21 Target/Estimate reflecting an increase in the number of reports received and ongoing business improvement of the department in service delivery.
- The 2020–21 Estimated Actual exceeds the 2020–21 Target/Estimate and reflects the ongoing effectiveness of the department in managing instances of non-compliance.
- Reduced travel costs attributed to a reduction in the median cost of formal investigations with the 2020–21 Estimated Actual lower than the 2020–21 Target/Estimate.
- The 2020–21 Estimated Actual is lower than the 2020–21 Target/Estimate due to ongoing business process improvements made by the business centres. The 2021–22 Target/Estimate has been reduced to \$6,000 based on actuals reported for the previous 3 financial years.
- The 2020–21 Estimated Actual is higher than the 2020–21 Target/Estimate and reflects the ongoing effectiveness of the Litigation Unit's competency in finalising matters.
- The 2020–21 Estimated Actual is higher than the 2020–21 Target/Estimate and reflects the effectiveness of ongoing process improvements within the Litigation Unit.
- Reporting on the load reductions for 2019–20 will be included in the Reef Water Quality Report Card 2020 scheduled for submission to the joint State and Federal Environment Ministers in March 2022.
- The 2020–21 Estimated Actual for both benchmarking and accreditation are lower than expected as Queensland Cane Growers Organisation Ltd (CANEGROWERS) have been required to redirect resources for much of this year due to a peak in re-accreditation demand. Approximately 110 growers who received 5-year accreditation in the early phases of the program are now required to have their accreditation renewed in 2021. This change in approach was approved by the department to ensure sugarcane producers remained accredited and did not leave the program.

# Parks, Wildlife and Conservation Services

## Service area objective

Expand, manage and conserve protected areas, marine parks, fish and wildlife habitats, forests and recreation areas. Partner with First Nations peoples to co-steward and manage protected areas. Facilitate sustainable recreational opportunities, nature-based tourism and ecotourism. Strengthen biodiversity and threatened species outcomes.

| Service standards  | 2020–21<br>Target/Est. | 2020–21<br>Est. Actual | 2021–22<br>Target/Est. |
|--|------------------------|------------------------|------------------------|
| <b>Service: National Parks</b>   |                        |                        |                        |
| <b>Effectiveness measures</b>  |                        |                        |                        |
| Percentage of the prescribed Protection Zone fuel management treatment achieved on Queensland Parks and Wildlife Service (QPWS) managed areas to protect life and property | 90%                    | 90%                    | 90%                    |
| Area of the QPWS managed estate with fuel loads reduced by planned burning, to reduce fire risk to life and property and protect biodiversity <sup>1</sup>                 | 635,269 ha             | 635,269 ha             | 637,463 ha             |
| Number of overnight camper stays hosted on national parks and Forests <sup>2</sup>   | 1.4M                   | 1.6M                   | 1.4M                   |
| Number of hectares of State land and national parks transferred to Traditional Owners in Cape York Peninsula <sup>3</sup>  | 597,575 ha             | 160,218 ha             | 462,825 ha             |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Not identified   |                        |                        |                        |
| <b>Service: Wildlife</b>   |                        |                        |                        |
| <b>Effectiveness measure</b>   |                        |                        |                        |
| Median time taken to resolve declared problem crocodiles   | ≤7 business days       | 2 business days        | ≤7 business days       |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Not identified   |                        |                        |                        |
| <b>Service: Protecting environments and ecosystems</b>   |                        |                        |                        |
| <b>Effectiveness measure</b>   |                        |                        |                        |
| Percentage of Queensland's land area that is protected   | 8.25%                  | 8.26%                  | 8.27%                  |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Cost per session for the Queensland wetland information system (WetlandInfo) <sup>4</sup>  | <\$1.50                | \$0.60                 | <\$1.20                |

### Notes:

- The increase to the 2021–22 Target/Estimate is based on the total land area of the QPWS managed estate as at 14 January 2021 (not including the 298,500 hectares of State Plantation Forests under licence to HQPlantations Pty Ltd) and reflects the 2009 Victorian Bushfires Royal Commission recommendation of a 5 per cent target for prescribed burning.
- The 2020–21 Estimated Actual is higher than the 2020–21 Target/Estimate due to the over-subscription to parks and forests once the initial COVID-19 restrictions eased.
- The variance between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual is due to un-finalised agreements with Traditional Owners. Land dealings have been delayed due to the postponement of negotiating committee meetings due to COVID-19 restrictions, the need to resolve complex tenure issues, contractual matters, and provision of the time necessary for consideration to ensure that Traditional Owners can confirm that they have negotiated on the basis of free prior and informed consent relating to the outcome of the proposed land dealings. The increase to the 2021–22 Target/Estimate includes land area carried over from 2020–21.
- The 2020–21 Estimated Actual reflects the higher usage of the WetlandInfo site while costs have remained the same. The 2021–22 Target/Estimate has been reduced based on anticipated use and annual budget costs to maintain the WetlandInfo system.

# Science

## Service area objective

Provide data and scientific knowledge, information and advice to protect our natural environment. Support science and research partnerships in Queensland.

| Service standards  | 2020–21<br>Target/Est. | 2020–21<br>Est. Actual | 2021–22<br>Target/Est. |
|--|------------------------|------------------------|------------------------|
| <b>Effectiveness measures</b>  |                        |                        |                        |
| Percentage of customers from government agencies satisfied with the natural resource and environmental science services and information provided (overall satisfaction)  | ≥90%                   | 93%                    | ≥90%                   |
| Percentage of laboratory tests completed and made available within agreed timeframes and quality specifications to support Reef 2050 Water Quality Improvement Plan and other government priorities <sup>1</sup> | ≥89%                   | 76%                    | ≥89%                   |
| <b>Efficiency measure</b>  |                        |                        |                        |
| Not identified   |                        |                        |                        |

Note:

- The percentage of laboratory tests completed and made available within agreed timeframes was negatively impacted by COVID-19 restrictions, in particular quarantining of staff, whilst receiving a high volume of samples associated with wet season monitoring and sampling which resulted in a variance between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual.

# Heritage Protection Services

## Service area objective

Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed.

| Service standards   | 2020–21<br>Target/Est. | 2020–21<br>Est. Actual | 2021–22<br>Target/Est. |
|---|------------------------|------------------------|------------------------|
| <b>Effectiveness measure</b>  |                        |                        |                        |
| Percentage of departmental heritage recommendations, for inclusion in or removal from the Heritage Register, accepted by the Queensland Heritage Council <sup>1</sup> | 90%                    | 100%                   | 90%                    |
| <b>Efficiency measure</b>   |                        |                        |                        |
| Average cost per Heritage Register entry reviewed and updated   | \$235                  | \$235                  | \$235                  |

Note:

- The variance between the 2020–21 Target/Estimate and the 2020–21 Estimated Actual is due to the Heritage Council accepting all of the department's recommendations to date, and it is anticipated this trend will continue to the end of the financial year.

# Youth Engagement

## Service area objective

Support young Queenslanders to look to the future and see limitless possibilities, thrive, and help shape our future state.

| Service standards   | 2020–21<br>Target/Est. | 2020–21<br>Est. Actual | 2021–22<br>Target/Est. |
|---|------------------------|------------------------|------------------------|
| <b>Effectiveness measure</b>  |                        |                        |                        |
| Percentage of participants who identify as having improved leadership capabilities as a result of attending a youth leadership program <sup>1</sup> | New<br>measure         | New<br>measure         |                        |
| <b>Efficiency measure</b>   |                        |                        |                        |
| Not identified  |                        |                        |                        |

Note:

1. This new measure will be baselined during 2021–22 to establish a target for inclusion in the 2022–23 *Service Delivery Statements*.

# Budgeted financial statements

## Departmental income statement

### Controlled income statement

Total expenses for 2021–22 are \$832.3 million, a reduction of \$26.7 million from 2020–21 Estimated Actuals. The decrease is primarily related to:

- transfer of Arts Queensland from the department under machinery of government changes in 2020–21
- short-term funding for COVID-19 economic stimulus projects including the National Parks Works and Jobs Boost and Reef Assist Jobs Boost programs provided in 2020–21.

These reductions are offset by increases in expenditure for the Queensland Reef Water Quality Program, Waste Management and Resource Recovery Strategy program, Indigenous Land and Sea Ranger Program, Great Barrier Reef Field Management Program and Nature Refuges.

Total revenue for 2021–22 is \$834.1 million, a reduction of \$21 million from 2020–21 Estimated Actuals. The reduction is primarily due to transfer of Arts Queensland from the department under machinery-of-government changes in 2020–21.

The department's reported operating surplus in 2021–22 relates to revenue from a number of externally funded programs where the related revenue is expected to be received in 2021–22 but expenditure is planned to be spent in future years. The funds are carried forward as part of the department's cash balances and the programs remain fully funded. These programs include payments from the Queensland Reconstruction Authority for restoration of departmental infrastructure because of natural disasters, funds from Environmental Offsets and grant funding from external parties for delivery of specified outcomes.

### Administered income statement

Administered income for 2021–22 is \$326 million, a reduction of \$49.8 million from the 2020–21 Estimated Actuals. The decrease is primarily due to a reduction in administered appropriation income related to Arts Queensland, which separated from the department in 2020–21 under machinery-of-government changes. This is partially offset by an increase in revenue collected under the Queensland Waste Levy due to indexation of the levy rate. All administered revenue collected is remitted to government.

## Departmental balance sheet

In 2021–22, the department's net assets are projected to be \$5.05 billion, with total assets of \$5.08 billion offset by liabilities of \$31.3 million.

The department's budgeted asset balances in 2021–22 is primarily comprised of heritage and cultural land held as national parks (\$1.4 billion), land (\$323 million), infrastructure (\$2.9 billion), buildings (\$244.3 million) and plant and equipment including intangibles (\$100.9 million).

The 2021–22 capital acquisitions program of \$57.2 million includes \$40.3 million for land, buildings and infrastructure, \$11 million for plant and equipment and \$5.9 million for systems development. The 2021–22 capital program includes programs of work to revitalise National Parks infrastructure, increase protected area land holdings and support ecotourism and World Heritage Area improvements.

# Controlled income statement

| Department of Environment and Science         | 2020–21<br>Adjusted<br>Budget<br>\$'000 | 2020–21<br>Est. Actual<br>\$'000 | 2021–22<br>Budget<br>\$'000 |
|---|---|----------------------------------|-----------------------------|
| <b>INCOME</b>                                 |   |                                  |                             |
| Appropriation revenue                         | 721,369                                 | 680,336                          | 682,105                     |
| Taxes   | ..                                      | ..                               | ..                          |
| User charges and fees                         | 100,259                                 | 103,576                          | 99,824                      |
| Royalties and land rents                      | 1,200                                   | 1,200                            | 1,298                       |
| Grants and other contributions                | 63,538                                  | 64,927                           | 49,641                      |
| Interest and distributions from managed funds | 190                                     | 442                              | 400                         |
| Other revenue                                 | 4,689                                   | 4,575                            | 795                         |
| Gains on sale/revaluation of assets           | ..                                      | ..                               | ..                          |
| <b>Total income</b>                           | <b>891,245</b>                          | <b>855,056</b>                   | <b>834,063</b>              |
| <b>EXPENSES</b>                               |   |                                  |                             |
| Employee expenses                             | 308,885                                 | 309,109                          | 298,955                     |
| Supplies and services                         | 218,537                                 | 206,009                          | 191,723                     |
| Grants and subsidies                          | 284,679                                 | 267,805                          | 287,077                     |
| Depreciation and amortisation                 | 68,636                                  | 68,642                           | 47,309                      |
| Finance/borrowing costs                       | 91                                      | 100                              | 100                         |
| Other expenses                                | 6,784                                   | 5,800                            | 5,606                       |
| Losses on sale/revaluation of assets          | 1,500                                   | 1,500                            | 1,500                       |
| <b>Total expenses</b>                         | <b>889,112</b>                          | <b>858,965</b>                   | <b>832,270</b>              |
| <b>OPERATING SURPLUS/(DEFICIT)</b>            | <b>2,133</b>                            | <b>(3,909)</b>                   | <b>1,793</b>                |

# Controlled balance sheet

| Department of Environment and Science        | 2020–21<br>Adjusted<br>Budget<br>\$'000 | 2020–21<br>Est. Actual<br>\$'000 | 2021–22<br>Budget<br>\$'000 |
|--|---|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |   |                                  |                             |
| Cash assets                                  | 79,999                                  | 71,368                           | 72,724                      |
| Receivables                                  | 23,532                                  | 23,532                           | 23,605                      |
| Other financial assets                       | ..                                      | ..                               | ..                          |
| Inventories                                  | ..                                      | ..                               | ..                          |
| Other  | 4,476                                   | 4,476                            | 4,476                       |
| Non-financial assets held for sale           | ..                                      | ..                               | ..                          |
| <b>Total current assets</b>                  | <b>108,007</b>                          | <b>99,376</b>                    | <b>100,805</b>              |
| <b>NON-CURRENT ASSETS</b>                    |   |                                  |                             |
| Receivables                                  | 41                                      | 41                               | 41                          |
| Other financial assets                       | ..                                      | ..                               | 35,350                      |
| Property, plant and equipment                | 4,901,445                               | 4,902,034                        | 4,908,160                   |
| Intangibles                                  | 28,472                                  | 28,472                           | 32,118                      |
| Other  | ..                                      | ..                               | ..                          |
| <b>Total non-current assets</b>              | <b>4,929,958</b>                        | <b>4,930,547</b>                 | <b>4,975,669</b>            |
| <b>TOTAL ASSETS</b>                          | <b>5,037,965</b>                        | <b>5,029,923</b>                 | <b>5,076,474</b>            |
| <b>CURRENT LIABILITIES</b>                   |   |                                  |                             |
| Payables                                     | 16,508                                  | 16,508                           | 16,250                      |
| Accrued employee benefits                    | 9,974                                   | 10,030                           | 10,086                      |
| Interest bearing liabilities and derivatives | 656                                     | 656                              | 656                         |
| Provisions                                   | ..                                      | ..                               | ..                          |
| Other  | 343                                     | 343                              | 381                         |
| <b>Total current liabilities</b>             | <b>27,481</b>                           | <b>27,537</b>                    | <b>27,373</b>               |
| <b>NON-CURRENT LIABILITIES</b>               |   |                                  |                             |
| Payables                                     | ..                                      | ..                               | ..                          |
| Accrued employee benefits                    | ..                                      | ..                               | ..                          |
| Interest bearing liabilities and derivatives | 3,999                                   | 3,943                            | 3,887                       |
| Provisions                                   | ..                                      | ..                               | ..                          |
| Other  | ..                                      | ..                               | ..                          |
| <b>Total non-current liabilities</b>         | <b>3,999</b>                            | <b>3,943</b>                     | <b>3,887</b>                |
| <b>TOTAL LIABILITIES</b>                     | <b>31,480</b>                           | <b>31,480</b>                    | <b>31,260</b>               |
| <b>NET ASSETS/(LIABILITIES)</b>              | <b>5,006,485</b>                        | <b>4,998,443</b>                 | <b>5,045,214</b>            |
| <b>EQUITY</b>                                |   |                                  |                             |
| <b>TOTAL EQUITY</b>                          | <b>5,006,485</b>                        | <b>4,998,443</b>                 | <b>5,045,214</b>            |

# Controlled cash flow statement

| Department of Environment and Science                       | 2020–21<br>Adjusted<br>Budget<br>\$'000 | 2020–21<br>Est. Actual<br>\$'000 | 2021–22<br>Budget<br>\$'000 |
|---|---|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Appropriation receipts                                      | 716,572                                 | 675,539                          | 682,105                     |
| User charges and fees                                       | 97,355                                  | 100,672                          | 98,236                      |
| Royalties and land rent receipts                            | 1,200                                   | 1,200                            | 1,298                       |
| Grants and other contributions                              | 63,538                                  | 64,927                           | 49,641                      |
| Interest and distribution from managed funds received       | 190                                     | 442                              | 400                         |
| Taxes   | ..                                      | ..                               | ..                          |
| Other   | 12,981                                  | 12,867                           | 795                         |
| <b>Outflows:</b>  |   |                                  |                             |
| Employee costs  | (308,989)                               | (309,157)                        | (298,884)                   |
| Supplies and services                                       | (219,475)                               | (206,947)                        | (191,981)                   |
| Grants and subsidies  | (285,720)                               | (268,846)                        | (287,077)                   |
| Borrowing costs   | (91)                                    | (100)                            | (100)                       |
| Other   | (6,594)                                 | (5,610)                          | (5,568)                     |
| <b>Net cash provided by or used in operating activities</b> | <b>70,967</b>                           | <b>64,987</b>                    | <b>48,865</b>               |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Sales of non-financial assets                               | 162                                     | 162                              | 162                         |
| Investments redeemed  | ..                                      | ..                               | ..                          |
| Loans and advances redeemed                                 | ..                                      | ..                               | ..                          |
| <b>Outflows:</b>  |   |                                  |                             |
| Payments for non-financial assets                           | (97,645)                                | (98,240)                         | (57,243)                    |
| Payments for investments                                    | ..                                      | ..                               | (35,350)                    |
| Loans and advances made                                     | ..                                      | ..                               | ..                          |
| <b>Net cash provided by or used in investing activities</b> | <b>(97,483)</b>                         | <b>(98,078)</b>                  | <b>(92,431)</b>             |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Borrowings  | ..                                      | ..                               | ..                          |
| Equity injections   | 54,428                                  | 52,428                           | 75,093                      |
| <b>Outflows:</b>  |   |                                  |                             |
| Borrowing redemptions                                       | ..                                      | ..                               | ..                          |
| Finance lease payments                                      | ..                                      | (56)                             | (56)                        |
| Equity withdrawals  | (42,694)                                | (42,694)                         | (30,115)                    |
| <b>Net cash provided by or used in financing activities</b> | <b>11,734</b>                           | <b>9,678</b>                     | <b>44,922</b>               |
| <b>Net increase/(decrease) in cash held</b>                 | <b>(14,782)</b>                         | <b>(23,413)</b>                  | <b>1,356</b>                |
| <b>Cash at the beginning of financial year</b>              | <b>142,177</b>                          | <b>142,177</b>                   | <b>71,368</b>               |
| Cash transfers from restructure                             | (47,396)                                | (47,396)                         | ..                          |
| <b>Cash at the end of financial year</b>                    | <b>79,999</b>                           | <b>71,368</b>                    | <b>72,724</b>               |

# Administered income statement

| Department of Environment and Science           | 2020–21<br>Adjusted<br>Budget<br>\$'000 | 2020–21<br>Est. Actual<br>\$'000 | 2021–22<br>Budget<br>\$'000 |
|---|---|----------------------------------|-----------------------------|
| <b>INCOME</b>                                   |   |                                  |                             |
| Appropriation revenue                           | 75,922                                  | 75,922                           | ..                          |
| Taxes   | 305,000                                 | 291,000                          | 317,000                     |
| User charges and fees                           | 4,445                                   | 4,445                            | 4,501                       |
| Royalties and land rents                        | 4,358                                   | 2,724                            | 2,772                       |
| Grants and other contributions                  | ..                                      | ..                               | ..                          |
| Interest and distributions from managed funds   | ..                                      | ..                               | ..                          |
| Other revenue                                   | 1,715                                   | 1,715                            | 1,736                       |
| Gains on sale/revaluation of assets             | ..                                      | ..                               | ..                          |
| <b>Total income</b>                             | <b>391,440</b>                          | <b>375,806</b>                   | <b>326,009</b>              |
| <b>EXPENSES</b>                                 |   |                                  |                             |
| Employee expenses                               | ..                                      | ..                               | ..                          |
| Supplies and services                           | ..                                      | ..                               | ..                          |
| Grants and subsidies                            | 75,922                                  | 75,922                           | ..                          |
| Depreciation and amortisation                   | ..                                      | ..                               | ..                          |
| Finance/borrowing costs                         | ..                                      | ..                               | ..                          |
| Other expenses                                  | ..                                      | ..                               | ..                          |
| Losses on sale/revaluation of assets            | ..                                      | ..                               | ..                          |
| Transfers of Administered Revenue to Government | 315,518                                 | 299,884                          | 326,009                     |
| <b>Total expenses</b>                           | <b>391,440</b>                          | <b>375,806</b>                   | <b>326,009</b>              |
| <b>OPERATING SURPLUS/(DEFICIT)</b>              | <b>..</b>                               | <b>..</b>                        | <b>..</b>                   |

# Administered balance sheet

| Department of Environment and Science        | 2020–21<br>Adjusted<br>Budget<br>\$'000 | 2020–21<br>Est. Actual<br>\$'000 | 2021–22<br>Budget<br>\$'000 |
|--|---|----------------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |   |                                  |                             |
| Cash assets                                  | 8,405                                   | 8,405                            | 8,405                       |
| Receivables                                  | 43,561                                  | 43,561                           | 43,561                      |
| Other financial assets                       | ..                                      | ..                               | ..                          |
| Inventories                                  | ..                                      | ..                               | ..                          |
| Other  | ..                                      | ..                               | ..                          |
| Non-financial assets held for sale           | ..                                      | ..                               | ..                          |
| <b>Total current assets</b>                  | <b>51,966</b>                           | <b>51,966</b>                    | <b>51,966</b>               |
| <b>NON-CURRENT ASSETS</b>                    |   |                                  |                             |
| Receivables                                  | ..                                      | ..                               | ..                          |
| Other financial assets                       | ..                                      | ..                               | ..                          |
| Property, plant and equipment                | ..                                      | ..                               | ..                          |
| Intangibles                                  | ..                                      | ..                               | ..                          |
| Other  | ..                                      | ..                               | ..                          |
| <b>Total non-current assets</b>              | <b>..</b>                               | <b>..</b>                        | <b>..</b>                   |
| <b>TOTAL ASSETS</b>                          | <b>51,966</b>                           | <b>51,966</b>                    | <b>51,966</b>               |
| <b>CURRENT LIABILITIES</b>                   |   |                                  |                             |
| Payables                                     | ..                                      | ..                               | ..                          |
| Transfers to Government payable              | 51,966                                  | 51,966                           | 51,966                      |
| Accrued employee benefits                    | ..                                      | ..                               | ..                          |
| Interest bearing liabilities and derivatives | ..                                      | ..                               | ..                          |
| Provisions                                   | ..                                      | ..                               | ..                          |
| Other  | ..                                      | ..                               | ..                          |
| <b>Total current liabilities</b>             | <b>51,966</b>                           | <b>51,966</b>                    | <b>51,966</b>               |
| <b>NON-CURRENT LIABILITIES</b>               |   |                                  |                             |
| Payables                                     | ..                                      | ..                               | ..                          |
| Accrued employee benefits                    | ..                                      | ..                               | ..                          |
| Interest bearing liabilities and derivatives | ..                                      | ..                               | ..                          |
| Provisions                                   | ..                                      | ..                               | ..                          |
| Other  | ..                                      | ..                               | ..                          |
| <b>Total non-current liabilities</b>         | <b>..</b>                               | <b>..</b>                        | <b>..</b>                   |
| <b>TOTAL LIABILITIES</b>                     | <b>51,966</b>                           | <b>51,966</b>                    | <b>51,966</b>               |
| <b>NET ASSETS/(LIABILITIES)</b>              | <b>..</b>                               | <b>..</b>                        | <b>..</b>                   |
| <b>EQUITY</b>                                |   |                                  |                             |
| <b>TOTAL EQUITY</b>                          | <b>..</b>                               | <b>..</b>                        | <b>..</b>                   |

# Administered cash flow statement

| Department of Environment and Science                       | 2020–21<br>Adjusted<br>Budget<br>\$'000 | 2020–21<br>Est. Actual<br>\$'000 | 2021–22<br>Budget<br>\$'000 |
|---|---|----------------------------------|-----------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Appropriation receipts                                      | 75,822                                  | 75,822                           | ..                          |
| User charges and fees                                       | 4,430                                   | 4,430                            | 4,501                       |
| Royalties and land rent receipts                            | 4,358                                   | 2,724                            | 2,772                       |
| Grants and other contributions                              | ..                                      | ..                               | ..                          |
| Interest and distribution from managed funds received       | ..                                      | ..                               | ..                          |
| Taxes   | 305,000                                 | 291,000                          | 317,000                     |
| Other   | 1,715                                   | 1,715                            | 1,736                       |
| <b>Outflows:</b>  |   |                                  |                             |
| Employee costs  | ..                                      | ..                               | ..                          |
| Supplies and services                                       | ..                                      | ..                               | ..                          |
| Grants and subsidies  | (75,922)                                | (75,922)                         | ..                          |
| Borrowing costs   | ..                                      | ..                               | ..                          |
| Other   | ..                                      | ..                               | ..                          |
| Transfers to Government                                     | (315,571)                               | (299,937)                        | (326,009)                   |
| <b>Net cash provided by or used in operating activities</b> | <b>(168)</b>                            | <b>(168)</b>                     | <b>..</b>                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Sales of non-financial assets                               | ..                                      | ..                               | ..                          |
| Investments redeemed  | ..                                      | ..                               | ..                          |
| Loans and advances redeemed                                 | ..                                      | ..                               | ..                          |
| <b>Outflows:</b>  |   |                                  |                             |
| Payments for non-financial assets                           | ..                                      | ..                               | ..                          |
| Payments for investments                                    | ..                                      | ..                               | ..                          |
| Loans and advances made                                     | ..                                      | ..                               | ..                          |
| <b>Net cash provided by or used in investing activities</b> | <b>..</b>                               | <b>..</b>                        | <b>..</b>                   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |   |                                  |                             |
| <b>Inflows:</b>   |   |                                  |                             |
| Borrowings  | ..                                      | ..                               | ..                          |
| Equity injections   | 2,997                                   | 2,997                            | ..                          |
| <b>Outflows:</b>  |   |                                  |                             |
| Borrowing redemptions                                       | ..                                      | ..                               | ..                          |
| Finance lease payments                                      | ..                                      | ..                               | ..                          |
| Equity withdrawals  | (2,997)                                 | (2,997)                          | ..                          |
| <b>Net cash provided by or used in financing activities</b> | <b>..</b>                               | <b>..</b>                        | <b>..</b>                   |
| <b>Net increase/(decrease) in cash held</b>                 | <b>(168)</b>                            | <b>(168)</b>                     | <b>..</b>                   |
| <b>Cash at the beginning of financial year</b>              | <b>8,473</b>                            | <b>8,473</b>                     | <b>8,405</b>                |
| Cash transfers from restructure                             | 100                                     | 100                              | ..                          |
| <b>Cash at the end of financial year</b>                    | <b>8,405</b>                            | <b>8,405</b>                     | <b>8,405</b>                |

# Glossary of terms

|                             |  |
|-----------------------------|--|
| <b>Accrual accounting</b>   | 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.  |
| <b>Administered items</b>   | Assets, liabilities, revenues and expenses an entity administers, without discretion, on behalf of the government.   |
| <b>Agency/entity</b>        | 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.                      |
| <b>Appropriation</b>        | Funds issued by the Treasurer, under Parliamentary authority, to agencies during a financial year for: <ul style="list-style-type: none"> <li>• delivery of agreed services</li> <li>• administered items</li> <li>• adjustment of the government's equity in agencies, including acquiring of capital.</li> </ul> |
| <b>Balance sheet</b>        | A financial statement that reports the assets, liabilities and equity of an entity as at a particular date.  |
| <b>Capital</b>              | 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.   |
| <b>Cash flow statement</b>  | A financial statement reporting the cash inflows and outflows for an entity's operating, investing and financing activities in a particular period.  |
| <b>Controlled Items</b>     | 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.  |
| <b>Depreciation</b>         | The periodic allocation of the cost of physical assets, representing the amount of the asset consumed during a specified time.   |
| <b>Equity</b>               | 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.   |
| <b>Equity injection</b>     | An increase in the investment of the government in a public sector agency.   |
| <b>Financial statements</b> | Collective description of the income statement, the balance sheet and the cash flow statement for an entity's controlled and administered activities.  |
| <b>Income statement</b>     | 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.   |
| <b>Outcomes</b>             | 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.   |
| <b>Own-source revenue</b>   | Revenue that is generated by an agency, generally through the sale of goods and services, but it may also include some Commonwealth funding.   |
| <b>Priorities</b>           | Key policy areas that will be the focus of government activity.  |
| <b>Services</b>             | The actions or activities (including policy development) of an agency which contribute to the achievement of the agency's objectives.  |
| <b>Service area</b>         | Related services grouped into a high-level service area for communicating the broad types of services delivered by an agency.  |
| <b>Service standard</b>     | 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.  |





Queensland Budget 2021–22

**Service Delivery Statements**

[budget.qld.gov.au](http://budget.qld.gov.au)