

SERVICE DELIVERY STATEMENTS

Department of Environment and Science



2022–23 Queensland Budget Papers

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The budget papers are available online at budget.qld.gov.au

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Service Delivery Statements

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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

Department of Environment and Science

Overview

The Department of Environment and Science's (the department) 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.

The department supports the government's objectives for the community:

- More Jobs in More Industries: Good, secure jobs in our traditional and emerging industries
- Protecting Our Queensland Lifestyle: Protect and enhance our Queensland lifestyle as we grow
- Better Services: Delivering even better services right across Queensland.

The service areas within the department align with the following department objectives:

Department's service areas	Department's objectives
<p>Environmental Programs and Regulation Services Enable improved environmental outcomes through effective policy, programs and regulation.</p>	<ul style="list-style-type: none"> • Deliver a world class environmental, heritage and biodiscovery regulatory system • Protect World Heritage areas including the Great Barrier Reef • Support job creation and the diversification of the Queensland economy
<p>Parks, Wildlife and Conservation Services Expand and conserve protected areas in partnership with First Nations peoples. Identify and provide sustainable, nature-based recreation and tourism. Protect biodiversity and threatened species.</p>	<ul style="list-style-type: none"> • Conserve and restore Queensland's unique biodiversity, heritage and protected areas • Protect World Heritage areas including the Great Barrier Reef • Support job creation and the diversification of the Queensland economy
<p>Science Services Provide leading-edge scientific services and support science engagement and translation.</p>	<ul style="list-style-type: none"> • Strengthen and harness Queensland's scientific excellence • Deliver a world class environmental, heritage and biodiscovery regulatory system • Support job creation and the diversification of the Queensland economy
<p>Heritage Protection Services Protect, promote and ensure Queensland's cultural and built heritage is conserved and enjoyed.</p>	<ul style="list-style-type: none"> • Conserve and restore Queensland's unique biodiversity, heritage and protected areas • Deliver a world class environmental, heritage and biodiscovery regulatory system
<p>Youth Engagement Progress and support the development of relevant Queensland government policies, programs and services, including through the engagement of young people, and provide opportunities to strengthen youth leadership capabilities.</p>	<ul style="list-style-type: none"> • Empower Queensland's young people

Department highlights

In 2022–23, the department will continue to:

- deliver a science strategy for Queensland focussed on leading edge research and translation, talented scientists and researchers, partnerships between industry, research and government and engaging the community in science
- deliver a new youth strategy for Queensland to build skills and opportunities for young people to inform policy, programs and services that affect them
- finalise a new protected areas ecotourism plan that delivers world class ecotourism experiences including in partnership with Traditional Owners, and facilitates new ecotourism projects on land adjoining protected areas
- implement the Waste Management and Resource Recovery Strategy, through new waste levy settings, and major programs to support recycling infrastructure, behaviour change, market development and enhanced compliance
- deliver on the Queensland Government's commitment to the Great Barrier Reef, including programs to improve water quality, support threatened species recovery and enhance regulatory capacity
- complete the investigation into an Independent Environmental Protection Authority for government consideration
- deliver new programs to support community climate action and enhance government's carbon analytics capability and tools to support climate mitigation and adaptation
- expand carbon farming in the state by supporting land-sector carbon projects, reducing barriers to participation and delivering environmental, socio-economic and First Nations co-benefits
- progress the foundational work required for the Queensland Government to deliver on its commitment to a climate positive Olympic and Paralympic Games in 2032, including through carbon budgets, procurement and circular economy initiatives
- expand the protected area estate through high quality acquisitions and deliver the *Queensland Protected Area Strategy 2020-2030*
- partner with First Nations peoples to progress towards co-stewardship of the state's protected areas, and deliver on Native Title, Indigenous Land Use Agreements and Indigenous Management Agreements obligations
- support the Native Vegetation Scientific Expert Panel and expand the use of advanced satellite monitoring, computer technologies and mapping to support vegetation management, conserve biodiversity and reduce emissions through land restoration
- support Queensland's universities to attract research funding and better commercialise our world-class scientific output
- deliver on the recommendations made in the final report of the Queensland Heritage Advisory Panel to strengthen the state's heritage protection framework
- deliver the cross-government Safer Schoolies response on the Gold Coast to ensure the safety of young people attending the annual event.

Budget highlights

In the 2022–23 Queensland Budget, the government is providing:

- \$964.2 million over 5 years as part of the 10-year \$2.1 billion waste package which will transform Queensland's waste and resource recovery industry and drive transition to a zero-waste society. Funding will support councils and industry to invest in infrastructure and will deliver programs to reduce waste, meet resource recovery targets, create jobs, and reduce impacts on households
- \$262.5 million over 4 years for the continuation of the *Protected Area Strategy 2020–2030* for land acquisitions and capital works to increase Queensland's public protected area estate
- \$38.5 million over 4 years and \$1.2 million per annum ongoing is also being provided for the continued support of the Cape York Peninsula Tenure Resolution Program, including the transfer of land to First Nations peoples, enhancing joint management arrangements on Cape York Peninsula Aboriginal land (CYPAL) and management of Springvale Station Nature Refuge
- \$32.6 million, including an annual ongoing commitment of \$4.8 million to enhance the Queensland Government's climate science and emissions analysis, modelling and projections capability and deliver a pilot program for communities to reduce emissions
- \$24.6 million over 4 years and \$1 million per annum ongoing to extend and accelerate implementation of the *South East Queensland Koala Conservation Strategy 2020–2025* including increasing support for the South East Queensland Wildlife Hospital Network
- \$14.7 million over 4 years and \$1 million per annum ongoing to enhance Queensland's protection and recovery of threatened species by implementing the Threatened Species Program, focusing on the assessment, protection and recovery of species most at risk of extinction
- \$3.5 million over 5 years to support the development and enforcement of industry decarbonisation plans.

Performance statement

Environmental Programs and Regulation Services¹

Objective

Enable improved environmental outcomes through effective policy, programs and regulation.

Description

The service area delivers the state's environmental legislation and policy priorities, and provides targeted, consistent and transparent regulation that facilitates sustainable development. It proactively manages and monitors environmental risks through modern and innovative assessment, compliance, investigation and enforcement programs. It also leads the development and delivery of programs that support climate action, resource recovery and improving water quality in the Great Barrier Reef.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Service: Environmental assessment and compliance²			
Effectiveness measures			
Percentage of compliance and assessment original decisions upheld after internal review	New measure	New measure	90%
Percentage of operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority	New measure	New measure	70%
Percentage of matters finalised with a conviction or a successful application	85%	90%	85%
Percentage of briefs of evidence reviewed and decision made on whether charges can be laid, within 12 weeks of receipt	90%	95%	90%
Efficiency measures			
Average cost per compliance action finalised	New measure	New measure	\$5,500
Average cost per assessment application finalised	New measure	New measure	\$11,500
Service: Waste regulation and resource recovery programs³			
Effectiveness measures			
Percentage of waste operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority	New measure	New measure	70%
Annual percentage reduction in the amount of waste disposed to landfill	New measure	New measure	2.2%
Efficiency measure			
Administration cost per dollar of annual waste levy revenue received	New measure	New measure	≤2.7 cents

Service: Great Barrier Reef water quality programs			
Effectiveness measure			
Queensland contributes to progress towards 2025 targets of:			
<ul style="list-style-type: none"> 60 per cent reduction in anthropogenic end-of-catchment dissolved inorganic nitrogen loads 	≥2%	..	≥2%
<ul style="list-style-type: none"> 25 per cent reduction in anthropogenic end-of-catchment sediment loads⁴ 	≥1%	..	≥1%
Efficiency measure			
Administration cost per dollar of the Queensland Reef Water Quality Program funding distributed for the previous financial year ⁵	≤20 cents	22 cents	≤20 cents
Discontinued measures			
Percentage of identified unlicensed operators who have become licensed or enforcement action taken within 60 days ⁶	70%	80%	Discontinued measure
Average cost per environmental public report resolution as a consequence of effective prioritisation of reports ⁷	\$2,000	\$1,000	Discontinued measure
Proportion of monitored licensed operators returned to compliance with their environmental obligations ⁸	70%	70%	Discontinued measure
Median cost per formal investigation into serious non-compliance ⁹	\$3,000	\$2,000	Discontinued measure
Average cost per permit/licence assessed ¹⁰	\$6,000	\$5,750	Discontinued measure
Percentage of sugarcane producers, within reef catchments:			
<ul style="list-style-type: none"> participating in the SmartCane Best Management Practice (BMP) program 	57%	56%	Discontinued measure
<ul style="list-style-type: none"> achieving accreditation in the SmartCane BMP program¹¹ 	19%	18%	

Notes:

- The service area name has been revised to better reflect the services provided. The revision of the service area also encompassed the realignment of services and the development of a suite of new measures to better reflect the broad spectrum of work undertaken. The service area was previously named 'Environmental Policy, Programs and Regulation Services' in the 2021–22 *Service Delivery Statements* (SDS).
- This service replaces the previous services of 'Monitoring legislative and regulatory compliance relating to the impact of industrial or commercial activity on the environment'; 'Controlling and/or allowing actions that will impact on the State's environment'; and 'Litigation' as presented in the 2021–22 SDS.
- This is a new service for the 2022–23 SDS and will capture the performance of the waste regulation and resource recovery programs.
- The 2021–22 Estimated Actual is not available as reporting on the load reductions for 2020–21 will be included in the next Reef Water Quality Report Card scheduled for submission to the joint State and Federal Environment Ministers in late 2023.
- The wording of this service standard has been amended for improved clarity and was previously worded as 'Queensland Reef Water Quality Program funds distribution administration ratio' in the 2021–22 SDS. No changes have been made to the scope or methodology.
- This service standard has been discontinued as it is not considered a robust measure of effectiveness for the service area. It has been replaced by the new measure 'Percentage of operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority'.
- This service standard has been discontinued as it is not considered a robust measure of efficiency for the service area. It has been replaced by the new measure 'Average cost per compliance action finalised'. The 2021–22 Estimated Actual is lower than the 2021–22 Target/Estimate due to an increase in the number of reports received and finalised by the department. This can be attributed to increased engagement with the community encouraging them to provide multiple reports on specific continuing issues.
- This service standard has been discontinued as it is not considered a robust measure of effectiveness for the service area. It has been replaced by the new measure 'Percentage of operators compliant with the environmental obligations specified in an enforcement notice issued by the administering authority'.
- This service standard has been discontinued as it is not considered a robust measure of efficiency for the service area. The 2021–22 Estimated Actual is lower than the 2021–22 Target/Estimate due to the variety in case complexity and continuing changes to methods used in investigations, such as increased use of remote technology allowing more economic investigative solutions.
- This service standard has been discontinued as it is not considered a robust measure of efficiency for the service area. It has been replaced by the new measure 'Average cost per assessment application finalised'.
- This service standard has been discontinued due to a re-design of the program. A new effectiveness measure will be developed and informed by a new monitoring, evaluation, reporting and improvement framework for the re-designed program and included in a future SDS.

Parks, Wildlife and Conservation Services

Objective

Expand and conserve protected areas in partnership with First Nations peoples. Identify and provide sustainable, nature-based recreation and tourism. Protect biodiversity and threatened species.

Description

The service area conserves natural and cultural values on Queensland Parks and Wildlife Service (QPWS) managed estate, facilitates nature-based ecotourism, recreation and heritage experiences including building and maintaining tourism infrastructure and providing visitor interpretation and activities. It partners with First Nations peoples, Queensland Government agencies, partners and volunteers to manage and conserve the QPWS managed estate, ecosystems and species and delivers the joint field management of the Great Barrier Reef in partnership with the Australian Government.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Service: Protected area management, expansion and experiences¹			
Effectiveness measures			
Percentage of the prescribed Protection Zone fuel management treatment achieved on 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 ²	637,463 ha	300,000 ha	637,463 ha
Percentage of Queensland's land area that is protected ³	8.27%	8.21%	8.3%
Number of camper nights hosted on national parks and forests ⁴	1.4M	1.4M	1.4M
Number of hectares of State land and national parks transferred to Traditional Owners in Cape York Peninsula ⁵	462,825 ha	160,294 ha	382,000 ha
Percentage of key Queensland protected area locations with average user experience ratings of 4 stars or higher	New measure	New measure	90%
Efficiency measures			
Cost per session for the Queensland wetland information system (WetlandInfo) ⁶	\$1.20	\$0.59	\$1.00
Average cost of processing protected area-related authorities: <ul style="list-style-type: none"> General protected area authorities Camping and vehicle permits 	New measure	New measure	\$1,500 \$10
Service: Wildlife management and habitat protection⁷			
Effectiveness measure			
Median time taken to resolve declared problem crocodiles	≤7 business days	1 business day	≤7 business days
Efficiency measure			
Average cost of processing protected plant and animal authorities: <ul style="list-style-type: none"> General authorities Macropod authorities 	New measure	New measure	\$200 \$80

Notes:

- This service was previously reported as 'National Parks' and encompasses services previously reported under the service of 'Protecting environments and ecosystems' in the 2021–22 *Service Delivery Statements* (SDS).
- The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to widespread and unusually prolonged wet conditions driven by the La Nina weather pattern. QPWS has undertaken more planned burn activities than June 2021, however the wet conditions have resulted in smaller burn footprints. QPWS will continue to implement planned burns as conditions suit.

3. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is largely due to the reduction of 106,066 ha in the protected area estate as a result of the reversion of the Jardine River and Heathlands Resources Reserves to reserves under the *Land Act 1994* which is a necessary step associated with the conversion of these areas to National Park (Cape York Peninsula Aboriginal Land). This transfer will occur in 2022–23 following the authorisation process with Traditional Owners.
4. The wording for this service standard has been amended for improved clarity and was previously reported as 'Number of overnight camper stays hosted on national parks and forests'. No changes have been made to the scope or method.
5. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to the complexity of the Thayanaku land dealing and the requirement to resolve complex tenure issues and ensure the free, prior and informed consent of Traditional Owners. This resulted in transfer of these lands, and some additional land, with approximately 382,000 ha being delivered in 2022–23. The variance has been reflected in the 2022–23 Target/Estimate.
6. The positive variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is attributed to increased use of the website, reducing the cost per session.
7. This service was previously reported as 'Wildlife' in the 2021–22 SDS. There is no change to the services provided.

Science Services

Objective

Provide leading-edge scientific services and support science engagement and translation

Description

The service area delivers scientific and technical expertise and assessments for environmental, natural resource and sustainable agricultural industries. It manages foundation scientific information and modelling to support evidence-based policies and plans including the Reef 2050 Water Quality Protection Plan; develops assessment frameworks for natural capital and emissions modelling and leads the modernisation of scientific information systems. The service area administers the Queensland component of the National Gene Technology regulatory scheme as well as biodiscovery activities conducted on Queensland state land and waters under the *Biodiscovery Act 2004*.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measures			
Percentage of customers from government agencies satisfied with the natural resource and environmental science services and information provided (overall satisfaction)	≥90%	92%	≥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 ¹	≥89%	85%	≥89%
Efficiency measure			
Not identified			

Note:

1. The 2021–22 Estimated Actual reflects the negative impact of COVID-19 restrictions, in particular quarantining of staff, and a testing backlog from 2020–21. Although the 2021–22 Target/Estimate was not met, there has been significant work undertaken to recover and improve on the 2020–21 result of 82 per cent.

Heritage Protection Services

Objective

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

Description

The service area performs its own functions, as well as supporting those of the Queensland Heritage Council, under the *Queensland Heritage Act 1992*; manages the currency of information contained in the Queensland Heritage Register and provides recommendations regarding heritage place nominations. It promotes the value and an understanding of Queensland's heritage, manages archaeological artefacts and underwater cultural heritage sites and provides advice and decisions relating to the development of state heritage places.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measure			
Percentage of departmental heritage recommendations, for inclusion in or removal from the Heritage Register, accepted by the Queensland Heritage Council ¹	90%	100%	90%
Efficiency measure			
Average cost per Heritage Register entry reviewed and updated ²	\$235	\$245	\$235

Notes:

1. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to the Heritage Council accepting all of the department's recommendations to date. It is anticipated this trend will continue to the end of the financial year.
2. The variance between the 2021–22 Target/Estimate and the 2021–22 Estimated Actual is due to an increased proportion of complex reviews as compared to simpler procedural reviews, resulting in a higher-than-average cost.

Youth Engagement

Objective

Progress and support the development of relevant Queensland government policies, programs and services, including through the engagement of young people, and provide opportunities to strengthen youth leadership capabilities.

Description

The service area supports the engagement of Queensland's young people to inform government policies, programs and services that impact them. It provides opportunities for young people to build their leadership capabilities.

Service standards	2021–22 Target/Est.	2021–22 Est. Actual	2022–23 Target/Est.
Effectiveness measure			
Percentage of participants who identify as having improved leadership capabilities as a result of attending a youth leadership program ¹	..	88%	85%
Efficiency measure			
Average cost per hour of policy development, advice provision and cross-government engagement	New measure	New measure	\$127

Note:

1. The 2021–22 Target/Estimate is not provided as this service standard was introduced in the 2021–22 *Service Delivery Statements* and has been baselined during 2021–22.

Departmental budget summary

The table below shows the total resources available in 2022–23 from all sources and summarises how resources will be applied by service area and by controlled and administered classifications.

Department of Environment and Science	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CONTROLLED			
Income			
Appropriation revenue ¹	682,105	1,324,656	597,184
Other revenue	151,958	177,754	156,837
Total income	834,063	1,502,410	754,021
Expenses			
Parks, Wildlife and Conservation Services	345,656	364,567	368,827
Environmental Programs and Regulation Services	384,139	1,016,049	268,155
Science Services	88,397	96,952	98,076
Heritage Protection Services	8,923	7,036	8,872
Youth Engagement	3,168	4,237	4,321
Business Corporate Partnership	1,987	1,891	1,543
Total expenses	832,270	1,490,732	749,794
Operating surplus/deficit	1,793	11,678	4,227
Net assets	5,045,214	5,221,741	5,226,396
ADMINISTERED			
Revenue			
Commonwealth revenue	..	..	..
Appropriation revenue	..	..	..
Other administered revenue	326,009	341,007	349,284
Total revenue	326,009	341,007	349,284
Expenses			
Transfers to government	326,009	341,007	349,284
Administered expenses	..	..	..
Total expenses	326,009	341,007	349,284
Net assets	..	..	..

Note:

1. Includes State and Australian Government funding.

Staffing

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

Service area	2021–22 Budget	2021–22 Est. Actual	2022–23 Budget
Parks, Wildlife and Conservation Services	1,599	1,597	1,614
Environmental Programs and Regulation Services	780	779	784
Science Services	406	406	408
Heritage Protection Services	30	30	30
Youth Engagement	11	13	13
Business Corporate Partnership	15	14	14
Total FTEs	2,841	2,839	2,863

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, and therefore cannot be allocated by Service Area.
3. Total FTEs increase by 24 from 2021–22 to 2022–23 primarily due to additional rangers on protected area estate, delivery of koala and wildlife conservation programs, delivery and compliance of industry decarbonisation plans, offset by the planned cessation of limited life programs including Underground Coal Gasification Investigations.

Capital program

Capital purchases for the Department of Environment and Science in 2022–23 total \$51.2 million. The 2022–23 capital program reflects the department's contribution towards achieving a better Queensland through protecting and restoring our environment.

The government has also set aside an additional \$250 million over 4 years (2022–23 - \$25 million), held centrally, for land acquisition and capital works to support the *Protected Area Strategy 2020–2030*.

The capital works program provides infrastructure critical for the management, enjoyment and protection of Queensland's parks and forests. In 2022–23, capital works investment will total \$33.4 million and will include funding to upgrade visitor infrastructure in national parks including Whitsunday Islands, Magnetic Island and Bunya Mountains National Parks.

The capital program will also include: \$8 million towards plant and equipment including \$1.6 million towards marine parks major vessel replacements; \$6.5 million towards system development including \$2.8 million towards the Government Science Platform; and \$3.7 million in capital grants including \$3.6 million for the Newstead House capital works program.

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

	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
Capital purchases	57,243	73,467	51,161
Capital grants	3,848	2,388	3,735
Total capital outlays	61,091	75,855	54,896

Further information about the Department of Environment and Science capital outlays can be found in *Budget Paper No. 3: Capital Statement*. There may be variations between the capital program figure quoted across papers as payments across Queensland government agencies are excluded from *Budget Paper No. 3: Capital Statement* and may be included in the figure quoted above.

Budgeted financial statements

Departmental income statement

Controlled income statement

Total expenses for 2022–23 is \$749.8 million, a reduction of \$740.9 million from 2021–22 Estimated Actuals. The decrease is primarily due to:

- payments to councils to mitigate impacts on households from the Waste Disposal Levy
- planned cessation of limited life programs in 2022–23 including Underground Coal Gasification Investigations as well as completion of a number of externally funded programs related to disaster recovery.

These reductions are partially offset by increases in expenditure in 2022–23 for programs related to Great Barrier Reef water quality improvement, koala and wildlife conservation, climate change, protected area estate management and science programs.

Total revenue for 2022–23 is \$754 million, a reduction of \$748.4 million from 2021–22 Estimated Actuals. The reduction is primarily due to additional funding for council Waste Levy payments being made in 2021–22 and one-off receipts from the Queensland Reconstruction Authority for delivery of infrastructure and ecosystem restoration projects which were received in 2021–22.

The 2022–23 operating surplus relates to revenue expected to be received from external sources, where expenditure will be incurred in future years. The funds are carried forward as part of the department's cash balances and programs remain fully funded. These programs include payments from the Queensland Reconstruction Authority, Environmental Offsets and funds from other external parties for specified programs.

Administered income statement

Administered income for 2022–23 is estimated to be \$349.3 million, an increase of \$8.3 million from the 2021–22 Estimated Actuals. The increase is primarily due to an increase in revenue from regulated waste levy rate increases effective from 1 July 2023. All administered income collected by the department is paid to the consolidated fund.

Departmental balance sheet

In 2022–23, the department's net assets are projected to be \$5.226 billion, with total assets of \$5.253 billion offset by liabilities of \$26.2 million.

The department's budgeted asset balances in 2022–23 are primarily comprised of heritage and cultural land held as national parks (\$1.494 billion), land (\$367.5 million), infrastructure (\$2.875 billion), buildings (\$243.4 million), plant and equipment including intangibles (\$111 million) and financial assets representing investments (\$42.3 million). The 2022–23 asset balances include the 2022–23 capital acquisitions program of \$51.2 million, \$36.6 million for land, buildings and infrastructure, \$8 million for plant and equipment and \$6.5 million for systems development. The 2022–23 capital program includes programs of work to upgrade visitor infrastructure, invest in plant and equipment and develop systems including the Government Science Platform.

Controlled income statement

Department of Environment and Science	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	682,105	1,324,656	597,184
Taxes	..	..	..
User charges and fees	99,824	102,312	105,225
Royalties and land rents	1,298	1,950	2,013
Grants and other contributions	49,641	70,433	48,380
Interest and distributions from managed funds	400	330	365
Other revenue	795	2,729	854
Gains on sale/revaluation of assets	..	..	..
Total income	834,063	1,502,410	754,021
EXPENSES			
Employee expenses	298,955	321,261	340,500
Supplies and services	191,723	196,103	213,290
Grants and subsidies	287,077	916,060	140,222
Depreciation and amortisation	47,309	49,032	47,281
Finance/borrowing costs	100	79	100
Other expenses	5,606	7,247	6,901
Losses on sale/revaluation of assets	1,500	950	1,500
Total expenses	832,270	1,490,732	749,794
OPERATING SURPLUS/(DEFICIT)	1,793	11,678	4,227

Controlled balance sheet

Department of Environment and Science	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	72,724	90,324	86,451
Receivables	23,605	24,093	24,083
Other financial assets	..	..	..
Inventories	..	..	..
Other	4,476	4,080	4,080
Non-financial assets held for sale	..	..	..
Total current assets	100,805	118,497	114,614
NON-CURRENT ASSETS			
Receivables	41	39	39
Other financial assets	35,350	37,717	42,317
Property, plant and equipment	4,908,160	5,063,432	5,062,893
Intangibles	32,118	28,474	32,731
Other	..	..	..
Total non-current assets	4,975,669	5,129,662	5,137,980
TOTAL ASSETS	5,076,474	5,248,159	5,252,594
CURRENT LIABILITIES			
Payables	16,250	12,880	12,622
Accrued employee benefits	10,086	9,227	9,283
Interest bearing liabilities and derivatives	656	536	536
Provisions	..	..	..
Other	381	349	387
Total current liabilities	27,373	22,992	22,828
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	3,887	3,426	3,370
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	3,887	3,426	3,370
TOTAL LIABILITIES	31,260	26,418	26,198
NET ASSETS/(LIABILITIES)	5,045,214	5,221,741	5,226,396
EQUITY			
TOTAL EQUITY	5,045,214	5,221,741	5,226,396

Controlled cash flow statement

Department of Environment and Science	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	682,105	1,317,020	597,184
User charges and fees	98,236	100,724	103,637
Royalties and land rent receipts	1,298	1,950	2,013
Grants and other contributions	49,641	70,433	48,380
Interest and distribution from managed funds received	400	330	365
Taxes	..	..	..
Other	795	2,729	854
Outflows:			
Employee costs	(298,884)	(321,190)	(340,429)
Supplies and services	(191,981)	(196,361)	(213,548)
Grants and subsidies	(287,077)	(916,060)	(140,222)
Borrowing costs	(100)	(79)	(100)
Other	(5,568)	(6,293)	(6,780)
Net cash provided by or used in operating activities	48,865	53,203	51,354
CASH FLOWS FROM INVESTING ACTIVITIES			
Inflows:			
Sales of non-financial assets	162	162	162
Investments redeemed	..	..	..
Loans and advances redeemed	..	..	..
Outflows:			
Payments for non-financial assets	(57,243)	(73,467)	(51,161)
Payments for investments	(35,350)	(37,717)	(4,600)
Loans and advances made	..	..	..
Net cash provided by or used in investing activities	(92,431)	(111,022)	(55,599)
CASH FLOWS FROM FINANCING ACTIVITIES			
Inflows:			
Borrowings	..	..	..
Equity injections	75,093	63,393	30,543
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	(56)	(56)	(56)
Equity withdrawals	(30,115)	(30,115)	(30,115)
Net cash provided by or used in financing activities	44,922	33,222	372
Net increase/(decrease) in cash held	1,356	(24,597)	(3,873)
Cash at the beginning of financial year	71,368	114,921	90,324
Cash transfers from restructure	..	..	..
Cash at the end of financial year	72,724	90,324	86,451

Administered income statement

Department of Environment and Science	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
INCOME			
Appropriation revenue	..	..	..
Taxes	317,000	331,000	338,697
User charges and fees	4,501	5,499	5,975
Royalties and land rents	2,772	2,772	2,841
Grants and other contributions	..	..	..
Interest and distributions from managed funds	..	..	..
Other revenue	1,736	1,736	1,771
Gains on sale/revaluation of assets	..	..	..
Total income	326,009	341,007	349,284
EXPENSES			
Employee expenses	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Depreciation and amortisation	..	..	..
Finance/borrowing costs	..	..	..
Other expenses	..	..	..
Losses on sale/revaluation of assets	..	..	..
Transfers of Administered Revenue to Government	326,009	341,007	349,284
Total expenses	326,009	341,007	349,284
OPERATING SURPLUS/(DEFICIT)	..	..	..

Administered balance sheet

Department of Environment and Science	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CURRENT ASSETS			
Cash assets	8,405	8,776	8,626
Receivables	43,561	44,114	44,051
Other financial assets	..	..	..
Inventories	..	..	..
Other	..	..	..
Non-financial assets held for sale	..	..	..
Total current assets	51,966	52,890	52,677
NON-CURRENT ASSETS			
Receivables	..	..	..
Other financial assets	..	..	..
Property, plant and equipment	..	..	..
Intangibles	..	..	..
Other	..	..	..
Total non-current assets	..	..	..
TOTAL ASSETS	51,966	52,890	52,677
CURRENT LIABILITIES			
Payables	..	..	..
Transfers to Government payable	51,966	52,890	52,677
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total current liabilities	51,966	52,890	52,677
NON-CURRENT LIABILITIES			
Payables	..	..	..
Accrued employee benefits	..	..	..
Interest bearing liabilities and derivatives	..	..	..
Provisions	..	..	..
Other	..	..	..
Total non-current liabilities	..	..	..
TOTAL LIABILITIES	51,966	52,890	52,677
NET ASSETS/(LIABILITIES)	..	..	..
EQUITY			
TOTAL EQUITY	..	..	..

Administered cash flow statement

Department of Environment and Science	2021–22 Budget \$'000	2021–22 Est. Actual \$'000	2022–23 Budget \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Inflows:			
Appropriation receipts	..	..	..
User charges and fees	4,501	11,711	6,038
Royalties and land rent receipts	2,772	2,772	2,841
Grants and other contributions	..	..	..
Interest and distribution from managed funds received	..	..	..
Taxes	317,000	331,000	338,697
Other	1,736	1,736	1,771
Outflows:			
Employee costs	..	..	..
Supplies and services	..	..	..
Grants and subsidies	..	..	..
Borrowing costs	..	..	..
Other	..	..	..
Transfers to Government	(326,009)	(353,661)	(349,497)
Net cash provided by or used in operating activities	..	(6,442)	(150)
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	..	..	..
Outflows:			
Borrowing redemptions	..	..	..
Finance lease payments	..	..	..
Equity withdrawals	..	..	..
Net cash provided by or used in financing activities	..	..	..
Net increase/(decrease) in cash held	..	(6,442)	(150)
Cash at the beginning of financial year	8,405	15,218	8,776
Cash transfers from restructure	..	..	..
Cash at the end of financial year	8,405	8,776	8,626

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.



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Service Delivery Statements

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